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**ALBERTA
SENIORS
ANNUAL
REPORT**

2002-2003



Note to Readers:

For more information about Alberta Seniors, or to obtain copies of this annual report please contact:

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This annual report is also available on the Alberta Seniors website:

www.seniors.gov.ab.ca

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PREFACE

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Government Accountability Act*. The Public Accounts consist of the annual reports of each of the 24 ministries.

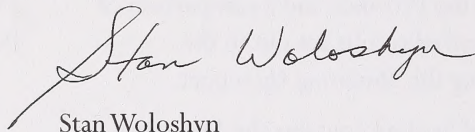
The annual report of the Government of Alberta released June 24, 2003 contains the Minister of Finance's accountability statement, the consolidated financial statements of the Province and a comparison of the actual performance results to desired results set out in the government's business plan, including the *Measuring Up* report.

This annual report of the Ministry of Seniors contains the Minister's accountability statement, the audited consolidated financial statements of the ministry and a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:

- the financial statements of entities making up the ministry including the Department of Seniors and the Alberta Social Housing Corporation for which the Minister is responsible,
- other financial information as required by the *Financial Administration Act* and *Government Accountability Act*, either as separate reports or as a part of the financial statements, to the extent that the ministry has anything to report.

MINISTER'S ACCOUNTABILITY STATEMENT

The Ministry's Annual Report for the year ended March 31, 2003, was prepared under my direction in accordance with the *Government Accountability Act* and the government's accounting policies. All the government's policy decisions as at September 8, 2003 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

A handwritten signature in black ink, reading "Stan Woloshyn". The signature is fluid and cursive, with the first name "Stan" and last name "Woloshyn" clearly legible.

Stan Woloshyn
Minister of Seniors

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MESSAGE FROM MINISTER

It is my privilege to present the Alberta Seniors annual report for the fiscal year ended March 31, 2003.

My ministry's vision for Alberta is a vibrant province where seniors and other Albertans live with dignity and experience the best possible well being and independence. This annual report documents the many accomplishments of my ministry in 2002-03 towards fulfilling that vision.

The 2002-03 fiscal year was a very successful one for the ministry. We operated within our approved budget and our clients and stakeholders expressed a high level of satisfaction with our services, as is documented in our performance measures. These results speak to the dedication of my ministry staff in providing exemplary service to both seniors and lower-income Albertans in need of housing.

We were quick to respond when rising utility costs resulted in financial hardships for many low-income seniors. The flexibility of the Special Needs Assistance for Seniors program enabled my ministry to temporarily change the program to include rising utility costs as an allowable expense. This provided low-income seniors most in need with financial assistance with the increase in their utility costs.

Another initiative undertaken by the ministry was to enhance access to information on seniors' programs and services. Following transfer of Seniors Services Offices to Alberta Seniors in April 2002, the ministry developed partnerships with seniors' organizations in Lethbridge, Calgary and Red Deer, to facilitate more direct services to seniors. This new model of service focused on working more closely with seniors' organizations and taking services directly to seniors.

In 2002-03, we continued to support the provision of basic housing and shelter for low-income seniors, families, individuals and persons with special needs. We contributed funding towards the development of 420 much needed affordable housing units for lower-income Albertans through the Canada-Alberta Affordable Housing Program Agreement

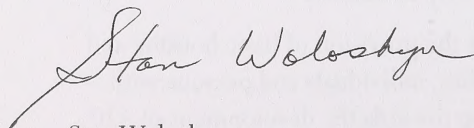


that was signed in June 2002. This agreement provides \$67.12 million in federal funds over five years, to be matched by an equal contribution from the province, and used for increasing the supply of affordable housing in high-need areas of the province.

In addition to affordable housing, 321 supportive housing units for lower-income seniors were completed under the Healthy Aging Partnership Initiative and the Seniors Supportive Housing Incentive Program. Through the Provincial Homelessness Initiative, the ministry continued to work in partnership with the federal/municipal governments and community organizations to develop shelter units for homeless Albertans. Alberta Seniors' annual investment of \$3 million has, over the last three years, generated approximately \$81.6 million in additional contributions from municipalities and community organizations, in addition to \$50 million provided in federal funds. I am proud to report that the ministry was awarded a Silver Premier's Award of Excellence in recognition of the department's achievements in addressing housing for homeless people in Alberta through the Provincial Homelessness Initiative.

As we continue to work towards our vision, we do so in a fiscally responsible manner thus ensuring that our programs and services remain viable and meaningful into the future. To foster sustainability over the long term, my ministry will continue to analyze social and economic trends to help set a future direction for policy and planning initiatives.

I commend my ministry staff, stakeholder groups and our many partners for the excellent progress we have made in making Alberta a better place to live for seniors and lower-income Albertans in need of housing.



Stan Woloshyn
Minister, Alberta Seniors

MANAGEMENT'S RESPONSIBILITY FOR REPORTING

The Ministry of Seniors includes the Department of Seniors, and the agency and corporation listed on the ministry entities chart on page nine.

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and business plans, annual report, quarterly reports and other financial and performance reporting.

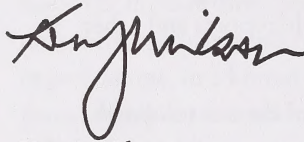
Responsibility for the integrity and objectivity of the consolidated financial statements and performance results for the ministry rests with the Minister of Seniors. Under the direction of the Minister, I oversee the preparation of the ministry's annual report, including consolidated financial statements and performance results. The consolidated financial statements and the performance results, of necessity, include amounts that are based on estimates and judgments. The consolidated financial statements are prepared in accordance with the government's stated accounting policies.

As Deputy Minister, in addition to program responsibilities, I establish and maintain the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money,

-
- provide information to manage and report on performance,
 - safeguard the assets and properties of the province under ministry administration,
 - provide Executive Council, Treasury Board, the Minister of Finance and the Minister of Seniors any information needed to fulfill their responsibilities, and
 - facilitate preparation of ministry business plans and annual reports required under the *Government Accountability Act*.

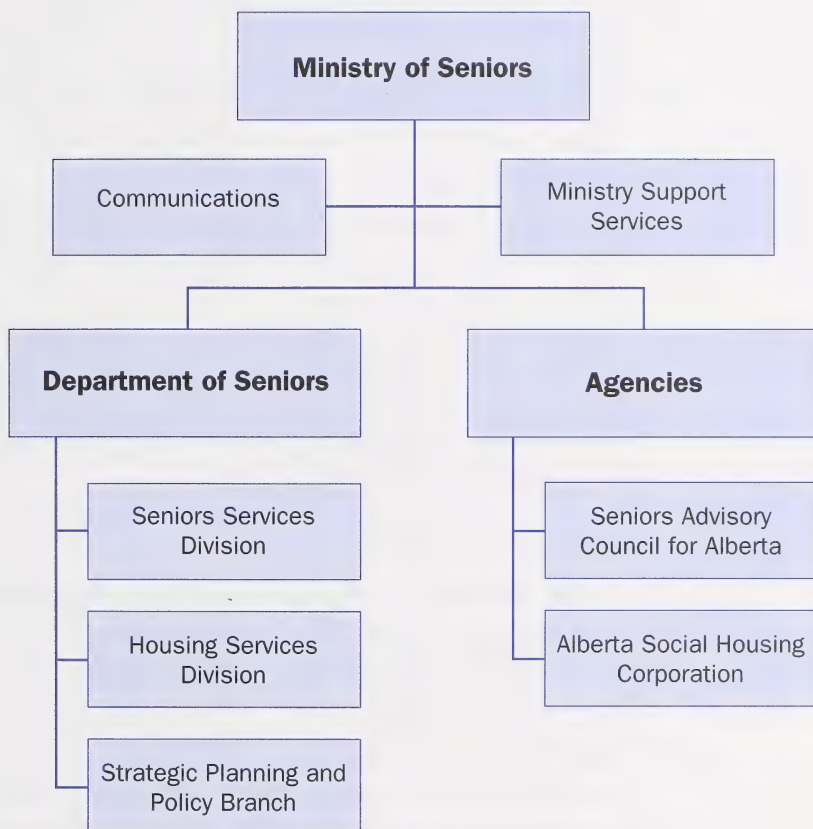
In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executive of the individual entities within the ministry.



Ken J. Wilson
Deputy Minister
August 26, 2003

OVERVIEW

MINISTRY ENTITIES



OPERATIONAL OVERVIEW

Alberta Seniors' mission for 2002-03 was: *To provide services, programs and information to seniors, and to Albertans in need of housing.*

In 2002-03, the ministry had three core businesses, as follows:

1. Provide financial support and information services to seniors;
2. Support provision and management of seniors, family and special purpose housing; and,
3. Provide planning and policy development for seniors and housing.

The Department

In 2002-03, Alberta Seniors was composed of Seniors Services Division, Housing Services Division, and Strategic Planning and Policy Branch, with support provided by Ministry Support Services (Corporate Services) and Communications.

Seniors Services Division

The Seniors Services Division is responsible for delivering the ministry's financial support programs to low-income seniors and providing information to the public on seniors' programs and services. It is comprised of three branches and also has administrative responsibility for the Seniors Advisory Council for Alberta.

The Seniors Financial Assistance Branch administers the Alberta Seniors Benefit program under the *Seniors Benefit Act*. Through this program, the branch delivers income-based, monthly cash benefits to eligible seniors and determines the level of exemption from Alberta Health Care Insurance Plan premiums for low-income seniors. To ensure that supports continue to be targeted to seniors most in need of assistance, the branch monitors issues relating to seniors' financial situations, and supports research activities on seniors' incomes.

The Special Needs Assistance for Seniors Branch administers the Special Needs Assistance for Seniors program. This is an income-based program that provides a lump-sum cash payment to eligible low-income seniors who demonstrate that they are experiencing financial difficulties or unexpected expenses above their basic living requirements. The amount received is based on income and the amount of an applicant's allowable extraordinary expenses. The maximum payment in any one year is \$5,000.

The Client and Information Services Branch provides information, focusing on the Alberta Seniors Benefit and Special Needs Assistance for Seniors programs, through telephone access, letters, the Alberta Seniors website, and by coordinating services provided by regional Seniors Information Services Offices. It provides additional information to seniors and service providers by producing publications such as the annual *Programs and Services for Seniors* booklet, and promotes knowledge and understanding of seniors and their contributions. The branch also provides administrative support to the Seniors Advisory Council for Alberta.

Strategic Planning and Policy Branch

The Strategic Planning and Policy Branch works with other government departments and stakeholders to ensure that seniors' issues are considered in government and non-government initiatives. The branch monitors demographic, economic and social trends, undertakes policy research, and provides information to assist the ministry in developing responses to issues affecting seniors, seniors' housing, and planning for Alberta's aging population. The branch coordinates federal/provincial/territorial activities relating to seniors and seniors' housing. As well, the branch coordinates the development of the ministry three-year business plan and the annual report, and coordinates ministry-wide initiatives, such as legislative and regulatory reviews, and in 2002-03 was responsible for strategic human resources planning.

Housing Services Division

The Housing Services Division ensures that provincially-owned and/or -supported housing is effectively managed by local housing providers, non-profit organizations, and municipalities, and provides housing for lower-income families, individuals with special needs, and seniors. It also manages the assets of the Alberta Social Housing Corporation. These services are delivered through three branches.

The Housing Innovation and Policy Branch provides strategic research, analysis, planning, and support on a broad range of family and special purpose housing issues for the Minister, Deputy Minister and the division. It also plays a leadership role in coordinating the division's legislation development, business planning and reporting requirements for all housing programs.

The Major Housing Initiatives and Program Delivery Branch assists local governments, not-for-profit and private sector organizations in providing affordable and appropriate housing options for low-income earners, persons with special needs, and homeless persons. The branch achieves this through administering operating and capital funding; administering ministry-owned properties for the provision of emergency, transitional, and other forms of low-income housing accommodation; and delivering information, advice and referral services on tenancy, maintenance and security for residents in lower-income housing.

The Division Support Branch administers homeless shelter contracts, housing grant programs and the mortgages and loan guarantees of the Alberta Social Housing Corporation, and provides central support services to the Assistant Deputy Minister of the Housing Services Division.

Ministry Support Services

Corporate Services

Corporate Services within the ministry include strategic services in the areas of financial planning and reporting, information technology (which Alberta Seniors also provided to the Ministry of Community Development), and administration of the *Freedom of Information and Protection of Privacy Act*. During 2002-03, the ministry also received some strategic financial and administrative services through a contract with Community Development's Strategic Corporate Services Division. Alberta Corporate Services Centre is contracted to provide transactional services in finance, human resources, administration and information technology.

Communications

Communications assists the ministry in communicating initiatives identified in the ministry's business plan to target audiences. Communications was very active in communicating a number of issues that arose during 2002-03. In addition, Communications provides consulting services in the areas of issues management, media relations—including acting as ministry spokesperson—strategic writing, and technical support and expertise.

Agencies

Seniors Advisory Council for Alberta

The Seniors Advisory Council for Alberta brings the views of seniors to the attention of government. The council makes recommendations to the government on the coordination of policies and programs relating to seniors, and responds to government reports and specific requests for advice. It is also responsible for coordinating the annual Seniors' Week celebrations.

Alberta Social Housing Corporation

The Alberta Social Housing Corporation is an agent of the Crown operating under the authority of the *Alberta Housing Act*. The corporation is the owner of a substantial portfolio of housing and land assets, and facilitates the provision of social housing to low-income families and individuals, and those with special needs. The officers of the corporation are all employees of the Alberta government and are primarily the senior management of Alberta Seniors.

SUMMARY OF KEY ACTIVITIES

The following provides a summary of some of the business plan activities that the ministry engaged in during 2002-03. Key program initiatives, improvements in efficiency, consultations with stakeholders, and outsourcing initiatives are noted within this summary.

CORE BUSINESS 1:

Provide financial support and information services to seniors

Goal 1.1: Seniors in need have access to financial supports that enable them to live in a secure and dignified way.

- A preliminary model for forecasting seniors' income needs was developed and used to generate cost projections for the adjustment to the Alberta Seniors Benefit program income thresholds implemented in July 2002, and for the 2003-04 budget planning process. Forecasting the income needs of future seniors is an important part of the ministry's planning process for providing a level of support to both current and soon-to-be seniors.
- The ministry began participating in a new Canada Customs and Revenue Agency initiative that will provide quicker and more efficient access to information needed for annual adjustments to seniors' benefits to reflect their changes in income. The ministry obtains permission from seniors to use income information collected by Canada Customs and Revenue Agency.
- A successful campaign was conducted to encourage seniors to opt for direct deposit of their Alberta Seniors Benefit payments, as a more secure and convenient way to receive their benefits.
- The ministry revised the Special Needs Assistance for Seniors program application form to make it simpler and easier to complete.

Goal 1.2: Seniors and their families have access to information and educational material about programs, services, and initiatives that are designed to enhance their well being.

- Following the transfer of Seniors Services Offices from Alberta Community Development to Alberta Seniors on April 1, 2002, the ministry developed partnerships with seniors' organizations in Lethbridge, Calgary and Red Deer to deliver seniors information services in these cities and surrounding regions. These partnership agreements were part of a new model of working more closely with seniors' organizations and taking services directly to seniors.
- The ministry supported *Service Alberta*, a one-stop source of Government of Alberta information and services for citizens, in developing specific information for Albertans retiring or turning age 65. The information was placed on the *Service Alberta* website with a link on the Alberta Seniors website.
- Alberta Seniors continued to coordinate Alberta's contribution to the national *Seniors Policies and Programs Database*, <http://www.sppd.gc.ca/>. Launched in 2000 by the federal, provincial and territorial Ministers responsible for Seniors, the database is an Internet-based source of information on more than 400 federal, provincial and territorial government programs and policies relating to seniors.
- The ministry continued to chair the Seniors Fraud Awareness Committee, which took a lead role in the development of the seniors fraud awareness campaign, *If in Doubt, Check it Out*. Partners in this project include Alberta Children's Services, Alberta Government Services, Alberta Solicitor General, the Calgary and Edmonton Police Services, the RCMP, the Better Business Bureau, the Calgary Seniors Resource Society, the Edmonton Elder Abuse Intervention Team, and the Kerby Centre for Seniors.

- Through 2002-03, the ministry continued to advise communities on potential sources of grants in support of seniors' activities, and continued to raise issues of importance to seniors in discussions with provincial, federal and municipal departments responsible for resource allocation.
- The members of the Seniors Advisory Council for Alberta consulted with seniors and service providers at more than 100 meetings and events across the province to identify issues of which government should be aware. The council conducted tours of seniors' centres and housing facilities in Barrhead and the surrounding area, and published a report on its findings. The council also responded to government reports and specific requests for advice, and coordinated the annual Seniors' Week celebrations.

CORE BUSINESS 2:

Support provision and management of seniors, family and special purpose housing

Goal 2.1: Provincially-owned and -supported housing to meet the basic needs of low-income families and individuals, seniors, and persons with special needs is effectively managed and coordinated.

- The ministry examined a range of funding models, and consulted with the Alberta Senior Citizens' Housing Association, to develop a new funding formula for the Seniors Lodge Assistance Program. The formula will target assistance to low- and moderate- income seniors, and recognize the higher costs of small facilities.
- The ministry conducted bi-annual housing vacancy surveys of subsidized housing. These surveys establish the numbers and types of housing available to ensure that provincially-owned and -supported family and special purpose housing is targeted to those most in need.
- The ministry continued to pursue its policy of divesting those parts of its housing portfolio that are more appropriately owned and managed by municipalities and community housing operators.
- The rent supplement program continued to assist low-income families and individuals by reducing the cost of rents in the private housing rental market, which have risen across Alberta in the last few years. In the absence of increases to the program's budget, it was necessary to limit reassignments of rent supplements as units became vacant.

Goal 2.2: Seniors, low-income families and individuals, and persons with special needs have access to a range of housing appropriate to their needs at reasonable cost.

- Key strategies for facilitating accessibility and availability of low-cost and affordable housing included the completion of projects under the Seniors Supportive Housing Incentive Program/Healthy Aging Partnership Initiative and the signing and initiation of the Canada-Alberta Affordable Housing Program Agreement. The ministry continued its support of housing developments designed to ease the shortage of affordable housing in Fort McMurray.
- The ministry also developed a sustainable remote housing initiative to address the urgent need by many northern and remote communities for subsidized housing.
- Through the Provincial Homelessness Initiative, the ministry committed \$3 million annually over a three-year period to address housing for homeless people in Alberta's major urban centres. This commitment generated investment partnerships with municipalities, private and non-profit sectors, and community organizations totaling \$81.6 million. In addition, \$50 million in federal funds have been contributed by the National Homelessness Initiative over a period of three years.
- During 2002-03, preparations began for the consolidation of responsibility for supporting government homeless shelter-related activities within the Ministry of Seniors, effective April 1, 2003. This involved transferring responsibility for 16 emergency shelters and three support programs, as well as Gunn Centre, from Alberta Human Resources and Employment to Alberta Seniors. It is expected that this transfer will help to integrate shelters with other forms of housing so that Albertans in need of shelter will be able to move into longer-term affordable housing.

CORE BUSINESS 3:

Provide planning and policy development for seniors and housing

Goal 3.1: Government policies and plans effectively anticipate and address the needs of seniors and Albertans in need of housing supports.

- Alberta Seniors co-championed the cross ministry Health Sustainability Initiative with Alberta Health and Wellness and Alberta Finance. The ministry worked closely with Alberta Health and Wellness on several of the initiative's first-year targets.
- Assistance with the increase in utility costs was provided through the Special Needs Assistance for Seniors program to low-income seniors who were experiencing financial difficulties because of high utility costs during the winter of 2002-03.
- Alberta Seniors worked with the University of Alberta Department of Dentistry and Dental Hygiene to develop an agreement for funding the university department for the provision of dental services to low-income seniors.
- Alberta Seniors worked with other ministries to monitor and analyze key issues such as health reform and long-term care. Through its membership on interdepartmental and cross ministry committees and working groups, the ministry continued to contribute key information to initiatives and activities related to family violence, transportation, homelessness, and disabled parking. The ministry brought the perspectives of an aging population to the Labour Force Planning Committee of the cross ministry Economic Development Strategy, and the perspectives of housing to the cross ministry Aboriginal Policy Initiative.

- To ensure that the ministry was kept informed of community issues relating to seniors and housing, ministry officials met regularly with stakeholders, including the Policy Advisory Network of the Alberta Council on Aging and the Alberta Senior Citizens' Housing Association.
- The Minister of Seniors continued to represent Alberta Seniors on the federal/provincial/territorial forum of Ministers responsible for Seniors, and the forum of Housing Ministers, both of which meet on a periodic basis. In 2002, the Ministers responsible for Seniors held their meeting in Toronto. Following direction from the ministers, Alberta Seniors, as chair of the federal/provincial/territorial working group for the National Framework on Aging, began preparations for a new promotion of the Seniors Policies and Programs Database.

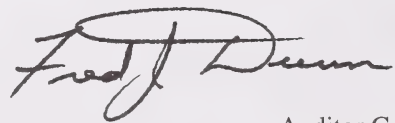
Report of the Auditor General on the Results of Applying Specified Auditing
Procedures to Performance Measures

To the Members of the Legislative Assembly

In connection with the Ministry of Seniors' performance measures included in the
2002-2003 Annual Report of the Ministry of Seniors I have:

1. Agreed information from reports that originated from organizations included in the consolidated financial statements of the Ministry to source reports. In addition, I tested the procedures used to compile the underlying data into the source reports.
2. Checked that the presentation of results is consistent with the stated methodology.
3. Checked that the results presented are comparable to stated targets, and information presented in prior years.
4. Checked that the performance measures, as well as targets, agree to and include results for all of the measures presented in Budget 2002.

As a result of applying the above procedures, I found no exceptions. These procedures, however, do not constitute an audit and therefore I express no opinion on the performance measures included in the *2002-2003 Annual Report of the Ministry of Seniors*.



FCA
Auditor General

Edmonton, Alberta
August 1, 2003

RESULTS ANALYSIS

MINISTRY EXPENSE BY CORE BUSINESS

CORE BUSINESS	in millions		
	2003		2002
	Authorized Budget	Actual	Actual
1. Provide financial support and information services to seniors	\$ 191.8	\$ 189.5	\$ 175.8
2. Support provision and management of seniors, family and special purpose housing	173.9	175.6	178.3
3. Provide planning and policy development for seniors and housing	0.9	0.8	0.8
	<u>\$ 366.6</u>	<u>\$ 365.9</u>	<u>\$ 354.9</u>

CORE BUSINESS 1: PROVIDE FINANCIAL SUPPORT AND INFORMATION SERVICES TO SENIORS

Goal 1.1:
Seniors in need have access to financial supports that enable them to live in a secure and dignified way.

The ministry offers two programs to assist low-income seniors to meet their basic needs and live in a secure and dignified way. Alberta Seniors Benefit is an income-based program designed to assist eligible seniors by providing monthly cash benefits and calculating their Alberta Health Care Insurance Plan premium exemptions. Special Needs Assistance for Seniors program is an income-based program that provides lump-sum payments to assist seniors who find themselves experiencing financial difficulties or unexpected expenses.

Supports Government of Alberta Goals 4 and 5:

Goal 4: Albertans will be independent

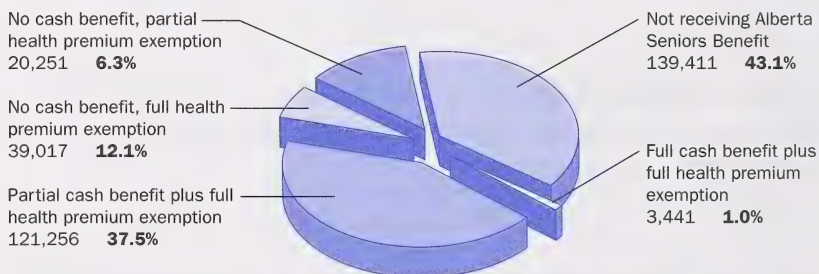
Goal 5: Albertans unable to provide for their basic needs will receive help

Providing financial assistance to low-income seniors

As of March 2003, there were 183,965 seniors receiving benefits from the Alberta Seniors Benefit program, an increase of 2,891 from 2001-02. This total represented about 57 per cent of Alberta seniors. Of these, 124,697 received a monthly cash benefit, averaging approximately \$122 per household (consisting of one or two seniors). These seniors also received full exemption from their health insurance premiums. The remaining 59,268 beneficiaries received full or partial exemption from their Alberta Health Care Insurance Plan premiums.

The graph below presents data derived from a total of 323,376 seniors recorded in the Alberta Seniors Benefit database.

Percentage of seniors receiving Alberta Seniors Benefit (as of March 2003)



Source: Alberta Seniors Benefit database

The Special Needs Assistance for Seniors program experienced a 106 per cent increase in applications compared with the 2001-02 fiscal year. The increase was partly due to improved publicity, the increased assistance for seniors' dental and optical expenses following the elimination of the Extended Health Benefits program and assistance with increased utility costs. The Special Needs Assistance for Seniors program provided lump sum payments to approximately 17,000 seniors for extraordinary or emergency expenses of between \$50 and \$5,000. Total expenditure in this program was \$23.7 million.

Providing flexible programs that recognize seniors' changing needs

Income benefits need to reflect not only the pressures of rising costs on seniors with fixed incomes, but also the fact that many seniors, as they age, need additional supports. In July 2002, income thresholds for the Alberta Seniors Benefit program cash benefit were increased to \$18,745 (up from \$18,440) for single seniors and \$28,530 (up from \$27,925) for couples.

Making it easier for seniors to get the benefits for which they are eligible

Following a campaign to promote direct deposit of Alberta Seniors Benefit program payments, more than 13,000 program recipients switched to direct deposit to receive their benefits. This was in addition to 58,000 already using this option. Providing Alberta Seniors Benefit payments through direct deposit at a senior's bank rather than by mail is a more secure, convenient and faster way for seniors to receive their benefits.

In response to concerns raised by seniors, the ministry revised the Special Needs Assistance for Seniors program application form. The new form is simpler and easier to complete, and contributed to a faster turnaround time for the assessment of applications, despite a significant increase in volume. The average application assessment time in 2002-03 was 12 days.

PERFORMANCE MEASURE

Measure: Percentage of eligible seniors receiving Alberta Seniors Benefit¹

A major endeavour of the ministry in 2002-03 was ensuring that all eligible seniors were given the opportunity to apply for Alberta Seniors Benefit. As the program helps low-income seniors maintain their independence and live in a secure and dignified way, it is important that seniors receive the benefits for which they are eligible.

Since the Alberta Seniors Benefit program is a voluntary program, this measure is designed to determine the extent to which seniors have had the opportunity to apply for benefits. If it can be demonstrated that seniors have been made aware of the program, have received an application package, and have been able to complete and return the application, this will indicate that the ministry has been successful in communicating the program.

Development of this measure is now complete, and data collection and analysis began in April 2003. Initial results are expected to be available for the 2003-04 annual report.²

¹ This measure, introduced in the 2001-04 business plan, will replace a previous measure, "Percentage of eligible applicants receiving the Alberta Seniors Benefit". The new measure is a better indicator of the Alberta Seniors Benefit (ASB) program's overall success.

² All Albertans automatically receive an ASB program application package three months before their 65th birthday or when they move to Alberta and apply for health insurance. Development of the performance measure has entailed developing a systematic way to follow up on seniors who have not applied for ASB to discover their intentions, and deriving a measure of "opportunity to apply" based on information obtained during follow-up. Preliminary data gathering during 2001 and 2002 provided a basis for developing a systematic methodology. Starting April 2003, this methodology entails mailing an information sheet and business reply mail card to all seniors who have not applied for benefits, asking them whether or not they intend to apply; they are also given the option of receiving a new application form.

While every attempt will be made to follow-up by telephone with those seniors who do not return the completed business reply mail card, the validity of the results will depend on the number of households contacted.

Goal 1.2:**Seniors and their families have access to information and educational material about programs, services, and initiatives that are designed to enhance their well being.**

To make informed decisions on matters of importance to their well being, seniors and their families need to have access to accurate, up-to-date, and relevant information about programs, services and initiatives provided by their governments and within their communities.

Alberta Seniors provides information services to the public through telephone access, letters, the Alberta Seniors website, <http://www.seniors.gov.ab.ca/>, regional Seniors Information Services Offices, the *Programs and Services for Seniors* booklet, and the Seniors Services Workshop.

Keeping seniors, their families and service providers well-informed about government and community programs and resources

In 2002-03, the ministry received 181,192 recorded telephone calls, exceeding the total of 132,522 calls in 2001-02. In addition to providing information on the Alberta Seniors Benefit and Special Needs Assistance for Seniors programs, ministry staff responded to questions about federal programs and other provincial programs, and provided referrals to community-based agencies.

The Seniors Information Services Offices provided assistance to 40,095 clients in person, by telephone and through home visits, compared to the 35,894 clients served in 2001-02. Seniors Information Services Offices also hosted the 2002 Seniors Services Workshop, providing information on seniors' programs and services to 225 participants from 73 municipalities.

Supports Government of Alberta Goals 4 and 5:

Goal 4: Albertans will be independent

Goal 5: Albertans unable to provide for their basic needs will receive help

More than 50,000 copies of the *Programs and Services for Seniors* booklet were distributed to individuals and organizations across the province. Updated each year, the booklet provides clear and accurate information on government and selected community programs that are of benefit to seniors. Since many service providers, support workers and seniors now access this information through the ministry's website, approximately 55,000 fewer copies of the booklet were distributed in 2002-03 than in 2001-02.

Other resources published to keep the public informed include a quick reference *Fact Sheet* providing an overview of provincial and federal programs for seniors in Alberta, and the *Directory of Seniors' Organizations in Alberta*.

In 2002-03, the Alberta Seniors website, <http://www.seniors.gov.ab.ca/>, received 802,260 visits, approximately twice the number recorded for 2001-02. Ministry documents such as the *Programs and Services for Seniors* booklet, the *Saying Farewell* handbook, and the *Directory of Seniors' Organizations in Alberta* are available in PDF format to view and print.

Helping to inform and educate the public on issues of importance to seniors' well being

For 2002-03, the Seniors Fraud Awareness Committee developed four new fact sheets to add to the multimedia fraud awareness information package previously developed by the seniors fraud awareness campaign, *If in Doubt, Check it Out*. These fact sheets provided information on travel clubs, shopping on-line, identity theft, and home invasion protection. The Seniors Fraud Awareness Committee, which Alberta Seniors chaired, took a lead role in the development of this campaign, which is designed to educate seniors and caregivers through the information package. The package originally focused on the five most prevalent types of fraud: home renovation fraud, investment fraud, telemarketing fraud, and financial abuse. The new package was presented to the media and to provincial information workers at the Seniors Services Workshop in September 2002.

The ministry worked with Stony Plain Family and Community Support Services on *Saying Farewell: A Helpful Guide with Information and Forms to Assist You Through the Death and Dying Process*. Since its first printing in October 2002, over 5,500 copies have been distributed.

PERFORMANCE MEASURE

Measure: Satisfaction of seniors with information provided

This measure is a means of verifying the quality of information and service provided to seniors by the ministry through the telephone, regional Seniors Information Services Offices, and the *Programs and Services for Seniors* information booklet. These information sources are designed to help seniors become well-informed about programs and services for which they may be eligible and which contribute to their independence and well-being.

Percentage of clients satisfied with information provided³

	2001-02 %	2002-03 %	Target %
Seniors Information Line	90.4	90.7	90.0
Seniors Information Services Offices	95.2	94.4	90.0
<i>Programs and Services for Seniors</i> booklet	91.3	90.7	90.0

Source: Alberta Seniors, Seniors Services Division

³ Three separate surveys are conducted of telephone access clients, callers and visitors to Seniors Information Services Offices, and recipients of the *Programs and Services for Seniors* booklet. Satisfaction data for telephone access and Seniors Information Services Offices were collected through telephone surveys of randomly selected clients who had contacted the ministry on the previous day. The surveys were conducted during two-week periods in May and August 2002, and included questions about courtesy, knowledge, and promptness of service, as well overall satisfaction with information provided.

Satisfaction data for the *Programs and Services for Seniors* booklet were gathered from completed and returned self-administered questionnaires that were included with the booklet when it was mailed.

For all three surveys, the top two categories of a six-point scale, "very satisfied" and "satisfied", were combined for an overall rating of satisfaction.

Analysis

Survey results indicate that 90.7 per cent of clients surveyed who had contacted the department by telephone were satisfied overall with the service provided, based on 397 responses to the question on overall satisfaction. For clients visiting the Seniors Information Services Offices, survey results indicate a 94.4 per cent satisfaction rate, based on 213 responses to the question on overall satisfaction.⁴ Of the 204 clients⁵ responding to the *Programs and Services for Seniors* booklet questionnaire, 90.7 per cent were satisfied overall.

Satisfaction with Alberta Seniors information services to seniors remained high and exceeded the target of 90 per cent. The 90 per cent target will remain in place for at least one more year to allow time for a pattern to be established.

The ministry endeavours to maintain a high level of validity and reliability of the results; however, there are some factors that cannot be fully controlled in these surveys. One such factor is the need to call a client within one day of contact with the department to ensure that events surrounding the contact are accurately recalled. Successful call-back requires that the client be at home and available at the time of the call.

A successful telephone interview is also dependent on a senior's ability to hear well over the telephone. In these situations, the interviewer must be prepared to take time and care to ensure that questions are posed clearly and are properly understood by the respondent.

In the case of questionnaires provided with the *Programs and Services for Seniors* booklet, respondents to this questionnaire are a self-selected, rather than a random, sample. They are required to pay for the questionnaire's return postage, and this may influence the number of surveys returned.

⁴ These numbers represent 4.4 per cent of clients contacting the Seniors Information Line, and 6.5 per cent of clients contacting regional Seniors Services Offices during the two two-week periods of the surveys, a total of 5 per cent of all telephone and in-person client contacts.

⁵ The 204 responses to this survey contrast with 868 responses received in 2001-02. The decline was due to a delay in the release of the booklet following changes in government programs, resulting in responses being received over an eight-month period only.

CORE BUSINESS 2: SUPPORT PROVISION AND MANAGEMENT OF SENIORS, FAMILY AND SPECIAL PURPOSE HOUSING

Goal 2.1:

Provincially-owned and -supported housing to meet the basic needs of low-income families and individuals, seniors and persons with special needs is effectively managed and coordinated.

Provincially-owned or -supported housing, operated by municipalities and community-based housing providers consists of units designed for seniors, low-income families and individuals, and persons with special needs who meet certain eligibility criteria. Seniors lodges provide meals, laundry and other services in addition to accommodation.

Alberta Seniors partners with the federal government, through the Canada Mortgage and Housing Corporation, to support the costs of maintaining the housing portfolio. The ministry also provides rent supplements, which reduce the cost of renting units, primarily in the private market.

Using the 2002 Client Profile Survey, the ministry estimated that approximately 24,000 seniors, 37,000 family housing residents, 1,500 persons with special needs and 1,300 rural and Native residents were served by the subsidized housing operated by community based housing operators.

Supports Government of Alberta Goals 4 and 5:

Goal 4: Albertans will be independent

Goal 5: Albertans unable to provide for their basic needs will receive help

Developing better ways to manage subsidized housing

During 2002-03, the Wood Buffalo Housing and Development Corporation assumed responsibility for all community housing in the Regional Municipality of Wood Buffalo.

Following a review of funding models and consultation with the Alberta Senior Citizens' Housing Association, the ministry established a set of principles for a new funding model for the Lodge Assistance Program, which will target assistance to those most in need, and recognize the higher costs of small facilities. The model reallocates grant funding within the existing program budget. The new funding formula (due for implementation in July 2003) targets the grant to low- and moderate-income seniors (defined as those seniors who are eligible for a cash benefit or health care premium exemption through the Alberta Seniors Benefit program). The grant will continue to be paid directly to lodge operators. As well, since smaller facilities are significantly more costly to operate, an additional grant will be provided for existing facilities with 33 or fewer units.

PERFORMANCE MEASURE

Measure: Satisfaction of housing clients with quality of accommodation and, where appropriate, services provided

This measure assesses the satisfaction of residents living in seniors' lodges and self-contained housing, and in the community housing component of family housing. It provides a means of verifying that the residents of provincially-owned or -supported subsidized housing are receiving safe, adequate, suitable and affordable housing that is properly managed and maintained.

Satisfaction of housing clients with quality of accommodation and, where appropriate, services provided^{6 7}

	2000-01 %	2001-02 %	2002-03 %	Target %
• Seniors lodge clients	91.5	87.2	90.8	93.0
• Self-contained housing clients	90.8	86.7	92.0	93.0
• Family and special purpose housing clients	78.7	76.5	77.5	80.0

Source: Alberta Seniors, Housing Services Division, Housing Satisfaction Research Study, 2003.

⁶ The intent of this survey is to measure satisfaction of residents of the community housing component of the family housing portfolio, in addition to the seniors self-contained and lodge programs. The survey is limited to these three programs, which comprise the bulk of our housing portfolio and are administered by management bodies. The survey is not intended to measure satisfaction with special purpose (or other) housing, which is not administered by management bodies. In the 2003-06 business plan, the title of this measure has been changed to specify "family housing, seniors lodges and self-contained housing" only.

⁷ Satisfaction was determined through a survey conducted for Housing Services Division by a private research company. A random sample of clients from the ministry's housing programs was surveyed by telephone about their overall satisfaction with the quality of their accommodation. Approximately 1,200 telephone interviews (approximately 400 for each of the three groups) were completed with residents of senior citizens' self-contained housing, senior citizens' lodges and community housing. The survey also measured a number of variables to assess the quality of accommodation, including overall condition, safety and affordability, and the services provided by the housing management body. The results from the top two categories of a six-point rating scale, "very satisfied" and "satisfied", were combined to obtain an overall rating of satisfaction. The research was conducted in February and March 2003 over a two-week period. Results based on a sample size of 400 are accurate within +/- 4.9 per cent, 19 times out of 20.

Analysis

Survey results indicate that 90.8 per cent of lodge residents and 92.0 per cent of self-contained housing residents were satisfied overall with their accommodation, based on 401 and 402 responses respectively to each survey. For community housing clients, 77.5 per cent of residents surveyed were satisfied overall with their accommodation, based on 401 responses provided.

This is the third year this survey of housing residents has been conducted, using the same methodology, questionnaire and rating scale. Reported satisfaction levels for 2002-03 are somewhat higher than in 2001-02, when 87.2 per cent of lodge residents, 86.7 per cent of self-contained housing residents, and 76.5 per cent of community housing residents reported overall satisfaction. The results for 2002-03 are closer to the reported satisfaction levels of 2000-01, when 91.5 per cent of lodge residents, 90.8 per cent of self-contained housing residents, and 78.7 per cent of community housing residents reported overall satisfaction. However, the differences among the three years' results do not reach statistical significance.⁸

The ministry will continue to work towards the targets set for these measures (93 per cent overall satisfaction for seniors housing residents, and 80 per cent for family housing) as it strives to ensure that provincially-owned and -operated housing is efficiently managed and well-maintained. Maintenance, affordability and safety are all areas within the ministry's ability to influence and are all related to satisfaction levels.

As with all satisfaction surveys, there are certain external factors that may affect the results of these measures and these are, for the most part, beyond the control of the ministry. These include issues that residents may have with their neighbours or the neighbourhood, and the variability and subjective nature of satisfaction.

⁸ Due to sampling error, when comparing results between two or more years, differences of more than 7% would be considered statistically significant at the 95% confidence level. Differences of less than 7% may or may not be significant, depending on the level of consensus of results to a question.

Goal 2.2:

Seniors, low-income families and individuals, and persons with special needs have access to a range of housing appropriate to their needs at reasonable cost.

Housing for low-income families and individuals, and persons with special needs, as well as supportive housing for low-income seniors, need to be addressed. The ministry's strategic approach to developing a response to these housing needs is through the pursuit of partnerships with other ministries, other levels of government and with community-based organizations.

Working in partnership to facilitate planning and development of low cost and supportive housing

New low-cost seniors housing funded by the Seniors Supportive Housing Incentive Program/Healthy Aging Partnership Initiative continued to be completed by community-based organizations. In 2002-03, 321 new units came on stream through this program.

A total of 215 low-income disabled Albertans received grant approvals from the Home Adaptation Program to assist in completing wheelchair modifications to their homes. The total expenditure for this program in 2002-03 was \$919,000.

The ministry worked with the major urban municipalities in assessing and addressing their housing needs. Alberta's major cities completed, and in some cases began implementing, community housing initiatives.

Supports Government of Alberta Goals 4 and 5:

Goal 4: Albertans will be independent

Goal 5: Albertans unable to provide for their basic needs will receive help

Creating more affordable housing in areas of greatest need

Following the signing on June 24, 2002 of the new Canada-Alberta Affordable Housing Program Agreement, Alberta Seniors announced a commitment of \$8.5 million for 2002-03 to match Canada Mortgage and Housing Corporation's \$8.5 million for affordable housing in Alberta's high-growth, high-need communities.

Projects receiving funding from the Canada-Alberta Affordable Housing Program were located in Calgary (\$9.15 million) Edmonton (\$3.3 million), Fort McMurray (\$1.875 million), Red Deer (\$975,000), Grande Prairie (\$950,000), and the rural communities of Conklin and Janvier (\$750,000). This funding will provide for more than 420 new housing units in these high-need locations.

The ministry continued to support the development of the Edgewater Court facility in Fort McMurray, which was designed to ease the shortage of affordable housing in the region. In 2002-03, a further 55 units were added to the 120 units that were completed in 2001-02. Capital grants totaling \$1.65 million were provided for this project in 2002-03. The ministry also initiated the development of two six-plexes as affordable housing. These facilities have helped to increase the number of affordable housing units in Fort McMurray and have provided some relief to a very high-cost, low-vacancy housing market.

As well, the ministry provided 17 acres of land to the Wood Buffalo Housing and Development Corporation for the construction of affordable housing.

Addressing homelessness

The ministry continued to dedicate resources towards addressing housing for homeless people. Through the Provincial Homelessness Initiative, the ministry committed \$3 million annually from 2000-01 to 2002-03 for Alberta's seven major urban centres. This investment has resulted in contributions of over \$81.6 million from municipalities, private and non-profit sectors, and community organizations. In addition, \$50 million in federal funds have been contributed from the National Homelessness Initiative over a period of three years.

As a result of these investment partnerships, 1,100 emergency, transitional, long-term supportive and special purpose housing units have been created by community organizations across the province, with an additional 800 units under development.

The ministry was awarded a silver Premier's Award of Excellence in recognition of its achievements in developing a strategy to help communities address the needs of homeless people in Alberta.

PERFORMANCE MEASURE

A measure for Goal 2.2 is to be developed. The ministry has considered a number of different approaches to measuring this goal, including potential methodologies for measuring the need for low-cost housing. However, the ministry's policy directions concerning housing have shifted toward encouraging and supporting the development of community-based solutions for housing for lower-income families and individuals that are based on local needs. Measurement efforts will be directed towards the department's performance in encouraging the development and implementation of these plans, rather than in the direct collection and analysis of data on need.

**CORE BUSINESS 3:
PROVIDE PLANNING AND POLICY DEVELOPMENT FOR
SENIORS AND HOUSING**

**Supports Government
of Alberta Goals 1, 4
and 5:**

- Goal 1: Albertans will be healthy
- Goal 4: Albertans will be independent
- Goal 5: Albertans unable to provide for their basic needs will receive help

**Goal 3.1:
Government policies and plans effectively
anticipate and address the needs of seniors and
Albertans in need of housing supports.**

Alberta Seniors provides a central coordinating and leadership structure within government on issues relating to seniors and housing. The ministry monitors social, demographic, economic and political trends provincially, nationally and globally, and analyzes them for their potential to impact seniors, older Albertans and people in need of low-cost housing. The ministry collaborates with other ministries, other levels of government and stakeholders on projects and initiatives relating to seniors, the aging population, and persons in need of housing.

Supporting the Cross Ministry Health Sustainability Initiative

In 2002-03, the Government of Alberta announced the cross ministry Health Sustainability Initiative. The purpose of this initiative is to enhance the sustainability of the health care system now and in the future by strengthening collaboration and coordination across ministries. Alberta Seniors, together with Alberta Health and Wellness and Alberta Finance, co-championed the Health Sustainability Initiative.

The Health Sustainability Initiative facilitated the advancement of strategies and actions to promote supportive living that were identified through the cross ministry Seniors Policy Initiative in 2001-02. These included the development of a Supportive Living Framework and an inventory of barriers limiting the expansion of supportive living. The framework outlines a vision for the future of supportive living, and promotes a common understanding of the different types of supportive living to provide clarity regarding roles and responsibilities for government, regional health authorities, housing operators and others. Seniors and their families will be able to use the information to help them make decisions about what option will best meet their needs.

Key health related initiatives identified through the Seniors Policy Initiative, and recommendations relating to healthy aging and seniors' wellness outlined by the Premier's Advisory Committee on Health, were further developed by the Health Sustainability Initiative.

One of the outcomes of these initiatives was the *Healthy Aging and Seniors Wellness Strategic Framework 2002-2012*, which is focused on enabling seniors to be healthier to a more advanced age. Regional health authorities, seniors and community organizations will be encouraged to use this framework as a tool in planning initiatives and activities focused on healthy aging. Alberta Seniors co-chaired the task group that finalized and distributed this document.

The ministry contributed to the *Healthy Alberta Promotion and Prevention Policy Framework*, which focused on establishing 10-year health objectives, targets and strategies to improve the health of Albertans. As well, the ministry worked with Alberta Health and Wellness to develop proposals for non-financial incentives to encourage and sustain healthy behaviours among Albertans.

Responding to emerging seniors and housing issues

As part of its ongoing work in gathering and analyzing key socio-economic, demographic and health information on seniors, the ministry published and posted on the ministry website a fact sheet on seniors. *Fact Sheet: A Portrait of Alberta Seniors* provides information on Alberta's seniors, focusing on demographics, housing, income, ethnicity, health status, and activities.

In March 2003, the ministry committed to helping seniors on low fixed incomes to deal with the spike in utility prices that came during a particularly cold period of winter. As a temporary measure, assistance with the increase to the cost of utilities became an allowable expense under the Special Needs Assistance for Seniors program.

Outcomes of initiatives developed under the 2001-02 cross ministry Seniors Policy Initiative continued to guide and inform much of the developmental work undertaken by the ministry. One result was the completion and publication in May 2002 of *Current and Future Roles and Needs of Seniors' Centres in Alberta*. This study was supported by Alberta Seniors, and conducted through a partnership of the Seniors Advisory Council for Alberta and the Alberta Council on Aging. It identified the important role that seniors' centres play in the continuum of services for seniors, and made recommendations concerning their sustainability.

Many low-income seniors have had difficulty accessing affordable dental care through private insurance. Alberta Seniors has responded to this issue by developing a landmark agreement with the University of Alberta Department of Dentistry and Dental Hygiene. Under this agreement, the ministry will provide funding to the university department for the provision of dental services to low-income seniors. The agreement was developed for implementation on April 1, 2003.

Working in partnership with provincial, territorial and federal colleagues

In June, 2002, the minister participated in the federal/provincial/territorial Ministers responsible for Seniors meeting in Toronto. For this meeting, the ministry contributed to initiatives relating to planning for Canada's aging population, healthy aging and seniors wellness, abuse of older adults, and family and informal caregiving.

In October 2002, ministry officials participated in a federal/provincial/territorial meeting of Deputy Ministers responsible for Housing. At these meetings, Alberta Seniors and Canada Mortgage and Housing Corporation secured the endorsement of the terms of reference for a national Supportive Housing Working Group, of which they are co-chairs. The working group will develop an inventory of models, terminology, policies and practices, and key studies from across the country with particular emphasis on the range of departments and agencies involved in supportive housing.

PERFORMANCE MEASURE

Measure: Satisfaction of departments and agencies with the ministry's leadership and collaboration, and with the information, advice and analysis received

The ministry's collaborative activities with other government departments and agencies assist in policy and program research and analysis that take into account the needs of seniors and of Albertans in need of housing supports. These activities include membership on joint working groups and initiatives, and the provision of information, advice and analysis of data on seniors and housing. Satisfaction of government departments and agencies is a measure of the quality of the ministry's services in these areas.

Analysis⁹

Results of a satisfaction survey of the ministry's key stakeholders indicate that 40 (representing 80 per cent) respondents were satisfied overall with services provided. Six respondents were slightly satisfied, two were slightly dissatisfied, one was dissatisfied, and one was very dissatisfied.¹⁰

The target for this measure for 2002-03 was 90 per cent "very satisfied" or "satisfied". The ministry will continue to work towards this target in the coming years, with the 2002-03 results serving as a baseline.¹¹

⁹ Satisfaction data were gathered by means of a telephone survey of 70 stakeholders. To select the list of survey participants, ministry staff were asked to review their files and projects from 2002-03 to identify all key stakeholders who met predetermined criteria for inclusion. The final list of stakeholders included Alberta government employees, employees of other provincial governments and the federal government, and representatives of organizations and agencies that work in the areas of seniors services or housing. The survey was conducted in March, 2003 by a private research company. Respondents were asked to rate their satisfaction with the courtesy, accessibility, responsiveness, knowledge and leadership of staff, as well as the quality, accuracy, completeness and timeliness of information received. Respondents were also asked to rate their overall satisfaction with the services provided.

A total of 51 questionnaires were completed, with 50 responses to the question on overall satisfaction. The results from the top two categories of a six-point rating scale, "very satisfied" and "satisfied", were combined to obtain an overall rating of satisfaction.

This is the fifth year a stakeholder satisfaction survey has been conducted. In 2002-03, significant changes to the methodology included switching from an in-house mailed survey to a telephone survey conducted by a private research company, and the inclusion, for the first time, of family and special purpose housing stakeholders. The decision to contract-out the survey was made to address concerns about the low response rate and confidentiality. Although the intent of the survey questions remained similar, the format and wording was changed to simplify the questionnaire and adapt it for telephone use. Because of the change in methodology, comparisons with previous years' results are not valid.

¹⁰Source: Alberta Seniors, 2002-2003 Satisfaction Survey, Final Report

¹¹It should be noted that the relatively small size of the population surveyed influences the validity of the results. Small populations tend to magnify differences among respondents, which may result in exaggerated rather than truly representative results.

CORPORATE STRATEGIES

Improving the efficiency, effectiveness and safety of Alberta Seniors work environment

In addition to activities directed towards the three core businesses above, the ministry engaged in a number of corporate activities to improve the efficiency, effectiveness and safety of the working environment.

In the area of human resource planning, the ministry updated the Corporate Human Resource Plan, and initiated the updating of the performance appraisal system to meet the specific needs of Alberta Seniors staff. Awards were provided to staff reaching service milestones of between five and 35 years inclusive.

Desktop computers were upgraded as part of the “evergreening” strategy of information technology, and the ministry continued strengthening its computer network infrastructure.

The ministry supports the Government of Alberta’s corporate concept in addressing future information and communication technology (ICT) needs. The ministry’s Chief Information Officer is a member of the cross ministry Executive Sub-Group that is providing guidance and expertise on ministry business requirements for developing the business case for this approach.

An accommodation plan was executed to consolidate ministry employees in a more effective working environment. Improvements were made to the file storage facilities and staff working with files were integrated into a single unit, improving their working efficiency, and providing a work area designed to support the demands of effective application processing support and file management. The Deputy Minister’s office and Communications office were moved to provide more appropriate office space.

As part of its Business Resumption planning, the ministry developed a Business Resumption Policy. The plan and policy will enable ministry staff to resume delivery of essential services quickly and efficiently in the event of a disruption of normal business operations.

As part of the government-wide capital planning initiative, the Project Prioritization Task Group reviewed and prioritized 100 capital projects, resulting in provincial funding being allocated to the Canada-Alberta Affordable Housing Program.

A component of the capital planning initiative, a common evaluation model for tracking the condition of buildings on a consistent basis, was tested and is near completion.

LOOKING FORWARD

Socio-economic and demographic influences

Changes in the social and economic environment of the province may affect the Ministry of Seniors' performance and results in the future.

One of the ministry's core businesses is to assist low-income seniors who are unable to meet their basic needs. Although there has been a gradual trend toward greater financial independence among seniors over the last few decades, it is uncertain whether this will continue. Continuing low interest and investment return rates, and a slow recovery of world markets have a negative impact on seniors' incomes. This could result in an increasing, rather than decreasing, need for financial assistance, especially as the seniors' population is expected to increase significantly over the next decade. Additionally, potential changes to federal and provincial programs and new directions in health services provision may have a cumulative impact on seniors' relatively fixed incomes.

While Alberta's strong economic growth over the last few years has contributed to the province's overall prosperity, it has also resulted in a shortage of low-cost and affordable housing, a decline in availability of lower cost housing for low-income seniors, and an increase in the number of homeless people, especially in major urban centres and high-growth areas. The ministry's success in addressing these housing issues is tied to the capacity of local community organizations to build and manage housing that is targeted to the needs of low-income Albertans. Assuming that housing and rental costs, along with demand for low-cost housing, continue to rise, the ministry will be challenged to develop effective partnerships with housing organizations based on the availability of capital incentives, or the capacity of organizations to generate capital.

Internal changes are anticipated as the ministry's businesses continue to evolve and grow. Effective April 2003, the ministry will assume responsibility for homeless shelters, including the Gunn Centre, from Alberta Human Resources and Employment. As a result, the ministry expects to provide more effective and coordinated housing services.

In addition, the transfer of the Office of the Public Guardian to Alberta Seniors from Alberta Human Resources and Employment, to be effective April 2003, will significantly expand the ministry's mandate. Approximately 50 per cent of clients under public or private guardianship in Alberta are seniors, and the remainder are between the ages of 18 and 64. The ministry anticipates new challenges and opportunities for delivering quality services to dependent adults and other clients of the Office of the Public Guardian.

Responding to changing priorities

The ministry's business plan identifies activities planned for a period of three years. However, plans and priorities sometimes change to respond to new business and policy directions or changing external circumstances. Some business plan activities have been deferred to later years, while others have been re-evaluated as the ministry's strategic directions have evolved.

For example, the development of a benchmark measure for "sufficient retirement income" has been put on hold, pending the accumulation of more substantive trend data on seniors' incomes.

Resources did not support a review of the special purpose housing portfolio or the pursuit of additional one-time, targeted funding to community housing organizations to increase the supply of low-cost seniors' supportive housing. These initiatives will be incorporated into subsequent years of the business planning cycle as required.

The development of more flexible working arrangements with Canada Mortgage and Housing Corporation has minimized the benefit of negotiating a new social housing agreement as previously planned. Instead, the ministry strengthened its focus on facilitating the creation of community-based housing corporations to manage local lower cost housing.

As a consequence, the planned review of the *Alberta Housing Act* was re-evaluated. In place of a full review, in the absence of a new Canada Mortgage and Housing Corporation agreement, the necessary adjustments to the *Act* to reflect the focus on community-based housing corporations can be achieved through miscellaneous amendments.

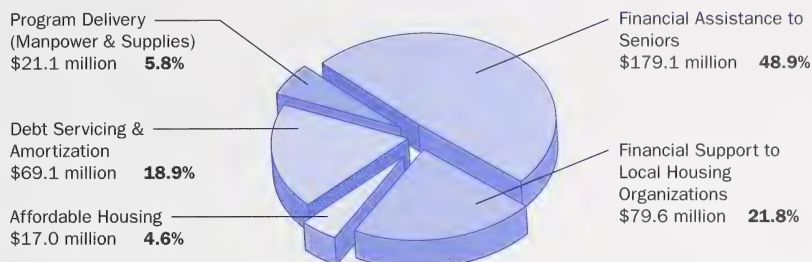
FINANCIAL PERFORMANCE HIGHLIGHTS

The financial results for the Ministry of Seniors for the year ended March 31, 2003 include the activities of the Department of Seniors and the Alberta Social Housing Corporation. More detailed information can be found in the attached financial statements.

The consolidated financial results for 2002-2003 show that the Ministry of Seniors spent \$365.9 million against an authorized budget of \$366.6 million.

In 2002-03, \$344.8 million, or 94 per cent of ministry expenditures were spent in the core functions of the ministry. These included direct assistance to individuals and organizations in the form of grants, and debt servicing costs for the housing units used in delivering our programs.

Grant expenditures totaled \$275.7 million, with \$179.1 million of the grant expenditures being directed to provide financial assistance to eligible lower-income seniors through programs like Alberta Seniors Benefit, and Special Needs Assistance for Seniors. The remaining grant payments were directed toward housing programs. The ministry expended \$96.6 million for grants to local housing providers through both the department and the Alberta Social Housing Corporation. Of this amount, \$17 million involved expenditures under the Canada-Alberta Affordable Housing Program Agreement, which will allow the development of over 420 new affordable housing units.

Summary of Ministry Expenses - \$365.9 million

Other expenses for the ministry consisted of \$69.1 million for interest charges for long term debt and amortization relating to the housing portfolio. Manpower, supplies, and service costs to deliver ministry programs totaled \$21.1 million, and made up less than 6 per cent of ministry expenditures.

FINANCIAL INFORMATION

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Ministry of Seniors

Consolidated Financial Statements

March 31, 2003

**MINISTRY OF SENIORS
CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2003**

Auditor's Report

Consolidated Statement of Operations

Consolidated Statement of Financial Position

Consolidated Statement of Changes in Financial Position

Notes to the Consolidated Financial Statements

Schedule 1 Revenues

Schedule 2 Expenses - Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

AUDITOR'S REPORT

To the Members of the Legislative Assembly

I have audited the consolidated statement of financial position of the Ministry of Seniors as at March 31, 2003 and the consolidated statements of operations and changes in financial position for the year then ended. These consolidated financial statements are the responsibility of the Ministry. My responsibility is to express an opinion on these consolidated financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Ministry is required to follow the corporate government accounting policies and reporting practices established by Alberta Finance, including the following policy that is an exception from Canadian generally accepted accounting principles:

Management bodies

The assets, liabilities, revenues and expenses of management bodies have not been consolidated in these financial statements. Management bodies meet the definition of entities accountable to, and controlled by, the Minister, through relevant provisions of the Alberta Housing Act, requiring their consolidation in the accompanying financial statements. Had the management bodies been included in the Ministry's statements, total revenues would increase by approximately \$108,832,000 and expenses by approximately \$100,884,000. The Ministry has also not determined the effect of this omission on its assets and liabilities at March 31, 2003. However, I estimate that assets of the Ministry would increase by approximately \$16 million which represents reserve funds held by management bodies and arising from budget surpluses.

In my opinion, because of the effects of the matter discussed in the preceding paragraph, these consolidated financial statements do not present fairly the financial position of the Ministry as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

 FCA
Auditor General

Edmonton, Alberta
May 23, 2003

MINISTRY OF SENIORS
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2003		2002
	Budget (Schedule 3)	Actual	Actual
Revenues (Schedule 1)			
Transfers from the Government of Canada	\$ 64,872	\$ 73,436	\$ 64,415
Investment income	909	1,501	1,892
Other revenue	6,576	17,771	16,696
	<u>72,357</u>	<u>92,708</u>	<u>83,003</u>
Expenses-Directly Incurred (Note 2c and Schedules 2 and 5)			
Provide financial support and information services to seniors	189,660	187,820	174,530
Support provision and management of seniors, family, and special purpose housing	88,742	107,377	118,350
Provide planning and policy development for seniors and housing	929	822	754
Ministry support services	3,106	3,138	2,947
Grants in Kind	21,712	21,552	9,123
Debt servicing costs	44,943	45,117	49,448
	<u>349,092</u>	<u>365,826</u>	<u>355,152</u>
Valuation adjustments			
Provision for (recovery of):			
Doubtful accounts	100	36	111
Vacation pay	64	97	102
Guarantees, indemnities, and mortgages	297	(149)	(433)
Capital assets	-	129	(61)
	<u>461</u>	<u>113</u>	<u>(281)</u>
	<u>349,553</u>	<u>365,939</u>	<u>354,871</u>
Gain on disposal of capital assets	(12,636)	(7,457)	(46)
Net operating results	<u>\$ (264,560)</u>	<u>\$ (265,774)</u>	<u>\$ (271,822)</u>

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2003
(thousands of dollars)

	<u>2003</u>	<u>2002</u>
Assets		
Cash (Note 3)	\$ 35,770	\$ 19,929
Accounts receivable (Note 4)	16,430	10,902
Loans and advances (Note 5)	20,479	25,280
Deferred financing charges	1,911	2,084
Capital assets (Note 6)	<u>809,377</u>	<u>841,391</u>
	<u>\$ 883,967</u>	<u>\$ 899,586</u>
Liabilities		
Accounts payable and accrued liabilities	36,744	26,658
Allowance for losses on guarantees and indemnities (Note 7)	644	748
Advance from Alberta Finance (Note 8)	35,160	35,635
Long-term debt (Note 9)	<u>494,459</u>	<u>514,698</u>
	<u>567,007</u>	<u>577,739</u>
Net Assets		
Net assets at beginning of year	321,847	279,016
Net operating results	(265,774)	(271,822)
Net transfer from General Revenues	<u>260,887</u>	<u>314,653</u>
	<u>316,960</u>	<u>321,847</u>
	<u>\$ 883,967</u>	<u>\$ 899,586</u>

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2003	2002
Operating transactions		
Net operating results	\$ (265,774)	\$ (271,822)
Non-cash items		
Amortization	23,996	24,248
Grants in kind	21,552	9,123
Amortization of deferred financing charges	173	240
Gain on disposal of capital assets	(7,457)	(46)
Valuation adjustments and other provisions	113	(281)
	(227,397)	(238,538)
(Increase) decrease in accounts receivable before provisions	(5,564)	3,033
Increase (decrease) in accounts payable and accrued liabilities before valuation adjustments	10,017	(948)
Cash used by operating transactions	(222,944)	(236,453)
Investing transactions		
Repayments of loans and advances	4,818	4,962
Proceeds from disposal of capital assets	73	972
Purchase of capital assets	(155)	(498)
Contributions in kind	(6,124)	(6,141)
Net transfers of capital assets	-	(380)
Cash used by investing transactions	(1,388)	(1,085)
Financing transactions		
Net transfer from General Revenues	260,887	314,653
Repayment of advance from Alberta Finance	(475)	(4,550)
Repayment of long-term debt	(20,239)	(61,632)
Cash provided by financing transactions	240,173	248,471
Net cash provided	15,841	10,933
Cash, beginning of year	19,929	8,996
Cash, end of year	<u>\$ 35,770</u>	<u>\$ 19,929</u>

The accompanying notes and schedules are part of these consolidated financial statements.

MINISTRY OF SENIORS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 1 Authority and Purpose

The Minister of Seniors (Minister) has, by the Government Organization Act and its regulations, been designated responsible for various Acts. To fulfill these responsibilities, the Minister is responsible for the organizations listed in Note 2(a). The authority under which each organization operates is also listed in Note 2(a). Together these organizations form the Ministry of Seniors (Ministry).

The purpose of the Ministry is to provide services, programs and information that contribute to the well-being and independence of seniors, Albertans in need of housing supports, and other clients of the ministry.

This is done by:

- providing financial support and information services to seniors.
- supporting the management of and enabling the provision of family, special purpose, and seniors housing.
- providing planning and policy development for housing, seniors and Alberta's aging population.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate. These consolidated financial statements are prepared in accordance with the following accounting policies that have been established by government for all ministries.

(a) Reporting Entity

The reporting entity is the Ministry of Seniors. The Government Accountability Act defines a Ministry as including the Department and any Provincial agency and Crown-controlled organization for which the Minister is responsible.

MINISTRY OF SENIORS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

**Note 2 Summary of Significant Accounting Policies and Reporting Practices
(continued)**

(a) Reporting Entity (continued)

These consolidated financial statements include the accounts of the following organizations:

<u>Organization</u>	<u>Authority</u>
Department of Seniors	Government Organization Act
Alberta Social Housing Corporation	Alberta Housing Act

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Consolidation

The accounts of the organizations listed in Note 2(a) above have been consolidated. Revenue and expense transactions, investing and financing transactions, and related asset and liability accounts between the consolidated organizations were eliminated upon consolidation.

(c) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting with the exception of interest on rural and native mortgages that are classified as non-accrual. Rural and native mortgages are classified as non-accrual when payments are 60 days in arrears. Interest on non-accrual loans is recorded on a cash basis.

Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

MINISTRY OF SENIORS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

**Note 2 Summary of Significant Accounting Policies and Reporting Practices
(continued)**

(c) Basis of Financial Reporting (continued)

Expenses

Directly incurred

Directly incurred expenses are those costs the Ministry has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- amortization of capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- debt servicing cost on long term debt.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay, guarantees and indemnities.

Incurred by others

Services contributed by other entities in support of the Ministry's operations are disclosed in Schedule 5.

Assets

Financial assets of the Ministry are limited to cash and financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Loans and advances include mortgages that are reported at cost less provisions for losses. Cost includes amounts advanced, accrued interest, and other charges, less repayments and subsidies.

MINISTRY OF SENIORS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

**Note 2 Summary of Significant Accounting Policies and Reporting Practices
(continued)**

(c) Basis of Financial Reporting (continued)

Assets (continued)

Assets acquired by right are not included. Capital assets of the Ministry are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100,000. The threshold for all other capital assets is \$15,000 in the Department of Seniors and \$5,000 in the Alberta Social Housing Corporation. All land and work in progress are capitalized at cost and not amortized. Donated capital assets are recorded at their fair value at the time of contribution.

When capital assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these capital assets less any nominal proceeds are recorded as grants in kind.

Deferred charges on debt financing are amortized over the life of the debt on a straight-line basis.

Liabilities

Liabilities include all financial claims payable/provided for by the Ministry at the fiscal year end.

Net Assets

Net assets represent the difference between the carrying value of assets held by the Ministry and its liabilities.

MINISTRY OF SENIORS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

**Note 2 Summary of Significant Accounting Policies and Reporting Practices
(continued)**

(c) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, accounts payable and accrued liabilities and advance from Alberta Finance are estimated to approximate their carrying values. Fair values of loans and advances are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timelines or cost to estimate the fair value with sufficient reliability.

Measurement Uncertainty

Measurement uncertainty exists when there is a significant variance between the amount recognized in the financial statements and another reasonably possible amount. The allowance for losses on land (Note 6), recorded as \$1,690,000 is subject to measurement uncertainty. Allowance for losses on guarantees and indemnities (Note 7), recorded as \$644,000 in these financial statements, is also subject to measurement uncertainty.

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is being managed by Alberta Finance with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of three years. Interest is earned on the Ministry's daily cash balance at the average rate of CCITF's earnings, which varies depending on prevailing market interest rates. Due to the short-term nature of these deposits the carrying value approximates fair value.

MINISTRY OF SENIORS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 4 Accounts Receivable

	2003			2002
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
	(thousands of dollars)			
Management Bodies	\$ 7,181	\$ -	\$ 7,181	\$ 9,553
Sales Receivable	10	-	10	810
Canada Mortgage and Housing Corporation	8,318	-	8,318	-
Refunds from suppliers	15	-	15	67
Accounts receivable	1,072	(166)	906	472
	<u>\$ 16,596</u>	<u>\$ (166)</u>	<u>\$ 16,430</u>	<u>\$ 10,902</u>

Accounts receivable are unsecured and non-interest bearing.

Note 5 Loans and Advances

	2003			2002
	Gross Amount	Allowance for Losses	Net Realizable Value	Net Realizable Value
	(thousands of dollars)			
Program mortgages ^(a)	\$ 20,314	\$ (23)	\$ 20,291	\$ 24,503
Mortgages held for sale	-	-	-	513
Other receivables ^(b)	188	-	188	264
	<u>\$ 20,502</u>	<u>\$ (23)</u>	<u>\$ 20,479</u>	<u>\$ 25,280</u>

^(a) These mortgages are provided under the Rural and Native Housing program with payments based on an amortization period of 25 years and five-year interest renewal terms.

^(b) Financial agreements with First Nations and individuals under the REHP program.

MINISTRY OF SENIORS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 6 Capital Assets

		2003				2002
	Estimated Useful Life Years	Cost	Accumulated Amortization	Allowance for Losses	Net Book Value	Net Book Value
		(thousands of dollars)				
Land	N/A	\$ 13,841	\$ -	\$ (1,690)	\$ 12,151	\$ 12,416
Computer hardware and software	5	2,702	(2,096)	-	606	868
Equipment	10	74	(17)	-	57	60
Buildings and Leasehold improvements	10 to 50	1,238,389	(441,826)	-	796,563	828,047
		\$ 1,255,006	\$ (443,939)	\$ (1,690)	\$ 809,377	\$ 841,391

MINISTRY OF SENIORS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 7 Guarantees and Indemnities

The Ministry has outstanding guarantees that were issued by the Alberta Social Housing Corporation on the sale of certain of its mortgages whereby the Corporation will reimburse mortgagees for any losses, which may occur on default by mortgagors. Any claims for losses by the mortgagees will be reduced by the amounts realized from the sale of the underlying properties.

Guaranteed amounts, the last of which was guaranteed on March 30, 1994, are as follows:

	2003	2002
	(thousands of dollars)	
Mortgages on single family properties, guaranteed to 2015	\$ 39	\$ 186
Mortgages on multi-unit rental properties and land, guaranteed to:		
2003	-	1,973
2004	1,971	2,045
2007	7,023	31,775
2008	662	686
2009	284	330
2011	35,579	36,983
2018	935	1,244
	<u>46,454</u>	<u>75,036</u>
	<u>\$ 46,493</u>	<u>\$ 75,222</u>

Under the former mobile home loan insurance program, the Ministry through the Alberta Social Housing Corporation has agreed to indemnify losses on mobile home loans issued by financial institutions. The outstanding loans as at March 31, 2003 amount to \$3,776,000 (2002 - \$5,478,000). This program was terminated effective October 1, 1993. However the Ministry through the Alberta Social Housing Corporation has an ongoing commitment on insurance policies remaining in force.

An allowance for losses has been made on these guarantees and indemnities in the amount of \$644,000 (2002 - \$748,000).

Note 8 Advance from Alberta Finance

The advance is interest free and is repayable on demand.

Note 9 Long Term Debt

The Ministry's long-term debt and exposure to interest rate risk is summarized in the following table:

	2003	2002
	(thousands of dollars)	
Debentures payable:		
Canada Mortgage and Housing Corporation ^(a)	\$ 81,651	\$ 82,523
Alberta Heritage Savings Trust Fund ^(b)	100,038	104,622
Note payable to Alberta Finance ^(c)	312,770	327,553
	<u>\$ 494,459</u>	<u>\$ 514,698</u>

^(a) maturing 2023 to 2030 with a weighted average effective rate of 9.62%.

^(b) maturing June 2011 to January 2012 with a weighted average effective rate of 17.40%

^(c) maturing September 16, 2016, with an effective rate of 5.93%

The Province of Alberta guarantees the repayment of principal and interest on all borrowings.

The debentures, including interest thereon, are repayable in equal annual or semi-annual instalments, and the note payable is repayable in equal semi-annual instalments.

Approximate aggregate repayments of principal due in each of the next five years are:

	(thousands of dollars)
2003-2004	\$ 22,007
2004-2005	23,975
2005-2006	26,170
2006-2007	28,626
2007-2008	31,381
thereafter	362,300
	<u>\$ 494,459</u>

MINISTRY OF SENIORS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 9 Long Term Debt (continued)

Long-term debt has a fair value of \$115,431,000 for Canada Mortgage and Housing Corporation debentures, \$158,018,000 for Alberta Heritage Savings Trust Fund debentures and \$327,273,000 for note payable to Alberta Finance. Fair values for debt are based on the Province of Alberta's current borrowing rates, which are available to the Ministry for debt with similar terms and maturities.

Note 10 Commitments

As at March 31, 2003, the Ministry has the following commitments:

	2003	2002
	(thousands of dollars)	
Agreements ^(a)	\$ 257,628	\$ 258,724
Lease Commitments ^(b)	48,114	49,437
	<u>\$ 305,742</u>	<u>\$ 308,161</u>

(a) The Ministry has long term agreements with non-profit organizations and providers of rent supplement units.

(b) The Ministry leases vehicles under operating leases that expire on various dates to 2006. The Ministry leases land under various operating leases to provide social housing. The aggregate amounts payable for the unexpired terms of these leases are as follows:

	2003	2002
	(thousands of dollars)	
2002 - 2003	-	1,359
2003 - 2004	1,371	1,354
2004 - 2005	1,362	1,348
2005 - 2006	1,352	1,347
2006 - 2007	1,347	1,347
2007 - 2008	1,347	1,347
Thereafter	41,335	41,335
	<u>\$ 48,114</u>	<u>\$ 49,437</u>

MINISTRY OF SENIORS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 11 Contingencies

As at March 31, 2003, the Ministry is a defendant in eight legal claims (2002 - six legal claims). The claims have a specified amount totalling \$3,352,000 (2002 – six legal claims with a specified amount of \$1,022,000). In six of eight legal claims, the Ministry has been jointly named with other entities. Two claims amounting to \$1,975,000 (2002 – two claims amounting to \$183,000) are covered by the Alberta Risk Management Fund.

The resulting loss, if any, from these claims cannot be determined.

MINISTRY OF SENIORS
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 12 Rental Properties - Contributions to and Recoveries from Management Bodies

The Ministry makes contributions to management bodies that have recorded expenses in excess of revenues and recovers amounts from management bodies that have revenues in excess of recorded expenses. Management bodies do not record expenses for interest on long-term debt and amortization of managed properties. These costs are incurred and recorded by Alberta Social Housing Corporation. Management bodies are permitted to retain funds in a reserve account in accordance with Ministry guidelines. Amounts in the reserve account can be used for future operating needs, or as instructed by the Ministry.

Information on the revenues and recorded expenses of management bodies is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided by the Ministry through the management bodies.

The gross revenues and expenses for the Ministry social housing projects, managed by management bodies, are as follows:

	<u>2003</u>	<u>2002</u>
	(thousands of dollars)	(thousands of dollars)
Revenues	\$114,911	\$101,161
Expenses	<u>114,530</u>	<u>96,016</u>
Net operating results	381	5,145
Less amounts retained in the year	<u>(7,948)</u>	<u>(7,754)</u>
Net results	<u><u>\$ (7,567)</u></u>	<u><u>\$ (2,609)</u></u>

The above results are recorded on the statement of operations for the year as follows:

	<u>2003</u>	<u>2002</u>
	(thousands of dollars)	(thousands of dollars)
Recoveries from management bodies	\$ 5,740	\$ 7,581
Refunds of expenses - management bodies	339	-
Grants to management bodies	<u>(13,646)</u>	<u>(10,190)</u>
Net results	<u><u>\$ (7,567)</u></u>	<u><u>\$ (2,609)</u></u>

Note 13 Program Recoveries

Cost-sharing agreements provide for a contribution by Canada Mortgage and Housing Corporation towards the capital costs, subsidies on rental properties, and mortgages and for certain administration and net operating results on approved social housing program projects.

Note 14 Defined Benefit Plans

The Ministry participates in the multi-employer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Ministry also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$672,000 for the year ended March 31, 2003 (2002 - \$621,000).

At December 31, 2002, the Management Employees Pension Plan reported a deficiency of \$301,968,000 (2001 - surplus \$5,338,000) and the Public Service Pension Plan reported an actuarial deficiency of \$175,528,000 (2001 - actuarial surplus \$320,487,000). At December 31, 2002, the Supplementary Retirement Plan for Public Service Managers had an actuarial surplus of \$6,472,000 (2001 - actuarial deficiency \$399,000).

The Ministry also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2003, the Bargaining Unit Plan reported an actuarial deficiency of \$14,434,000 (2002 - \$8,646,000) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$3,053,000 (2002 - \$2,656,000). The expense for these two plans is limited to employer's annual contributions for the year.

Note 15 Subsequent Events

Pursuant to an Order in Council (OC123/2003) approved on March 27, 2003 the responsibility for the Office of the Public Guardian and the Shelters for Homeless Adults program was transferred from the Ministry of Human Resources and Employment to the Ministry of Seniors effective April 1, 2003.

Note 16 Comparative Figures

Certain 2002 figures have been reclassified to conform to 2003 presentation.

Note 17 Approval of Consolidated Financial Statements

The consolidated financial statements were approved by the Senior Financial Officer and the Deputy Minister of Seniors.

MINISTRY OF SENIORS
REVENUES
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2003		2002
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Transfers from the Government of Canada			
Recoveries from Canada Mortgage and Housing Corporation (Note 13)	<u>\$ 64,872</u>	<u>\$ 73,436</u>	<u>\$ 64,415</u>
Investment income			
Interest	<u>909</u>	<u>1,501</u>	<u>1,892</u>
Other revenue			
Recoveries from management bodies	5,720	5,740	7,581
Recoveries from non profit programs	-	13	119
Contributions in kind	-	6,124	5,126
Refunds of expenses	135	1,455	1,765
Miscellaneous	121	3,767	1,249
Rental Properties	600	672	476
Transfer of capital assets from Department of Infrastructure	<u>-</u>	<u>-</u>	<u>380</u>
	<u>6,576</u>	<u>17,771</u>	<u>16,696</u>
	<u><u>\$ 72,357</u></u>	<u><u>\$ 92,708</u></u>	<u><u>\$ 83,003</u></u>

MINISTRY OF SENIORS
EXPENSES - DIRECTLY INCURRED DETAILED BY OBJECT
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2003		2002
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Expenses			
Salaries, wages and employee benefits	\$ 13,383	\$ 13,053	\$ 12,028
Supplies and services	7,801	8,418	7,402
Supplies and services from support service arrangements with related parties ^(a)	274	274	400
Grants	259,307	275,729	262,875
Debt servicing costs	44,943	45,117	49,448
Other	64	68	67
Amortization of capital assets	24,149	23,996	24,248
Total expenses before recoveries	349,921	366,655	356,468
Less: Recovery from support service arrangements with related parties ^(b)	<u>(829)</u>	<u>(829)</u>	<u>(1,316)</u>
	<u>\$ 349,092</u>	<u>\$ 365,826</u>	<u>\$ 355,152</u>
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	\$ 100	\$ 36	\$ 111
Vacation pay	64	97	102
Guarantees, indemnities, and mortgages	297	(149)	(433)
Capital assets	-	129	(61)
	<u>\$ 461</u>	<u>\$ 113</u>	<u>\$ (281)</u>

^(a) The Ministry receives financial and administrative services from the Ministry of Community Development.

^(b) The Ministry provides information technology services to the Ministry of Community Development. Costs incurred by the Ministry for these services are recovered from the Ministry of Community Development.

MINISTRY OF SENIORS
BUDGET
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2002-03		
	Estimates	Authorized Supplementary ^(a)	Authorized Budget
Revenues			
Transfers from the Government of Canada	\$ 64,872	\$ -	\$ 64,872
Investment Income	909	-	909
Other revenue	6,576	-	6,576
	<u>72,357</u>	<u>-</u>	<u>72,357</u>
Expenses			
Provide financial support and information services to seniors	189,660	-	189,660
Support provision and management of seniors, family and special purpose housing	88,742	17,000	105,742
Provide planning and policy development for seniors and housing	929	-	929
Ministry support services	3,106	-	3,106
Grants in Kind	21,712	-	21,712
Debt servicing costs	44,943	-	44,943
	<u>349,092</u>	<u>17,000</u>	<u>366,092</u>
Valuation adjustments			
Provision for (recovery of) losses on:			
Doubtful accounts	100	-	100
Vacation pay	64	-	64
Guarantees, indemnities, and mortgages	297	-	297
Capital assets	-	-	-
	<u>461</u>	<u>-</u>	<u>461</u>
	<u>349,553</u>	<u>17,000</u>	<u>366,553</u>
Gain on disposal of fixed assets	(12,636)	-	(12,636)
Net operating results	<u>\$(264,560)</u>	<u>\$ (17,000)</u>	<u>\$(281,560)</u>
Capital investment	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 60</u>

^(a) Supplementary estimates were approved on March 10, 2003.

MINISTRY OF SENIORS
RELATED PARTY TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Ministry.

The Ministry and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Ministry receives services under contracts managed by the Ministry of Government Services (ACSC). Any commitments under these contracts are reported by the Ministry of Government Services (ACSC). The Ministry had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Other Entities	
	2003	2002
Expenses - Directly Incurred		
Other services	\$ 2,672	\$ 2,365
Debt servicing costs	37,200	41,438
	<u>\$ 39,872</u>	<u>\$ 43,803</u>
Capital Assets Transferred ^(a)	\$ -	\$ 380
Deferred financing charges: Alberta Finance	<u>\$ 1,911</u>	<u>\$ 2,084</u>
Accounts payable to Alberta Finance ^(b)	\$ 348,692	\$ 363,986
Accounts payable to Alberta Heritage Savings Trust Fund ^(b)	107,809	112,746
	<u>\$ 456,501</u>	<u>\$ 476,732</u>

The above transactions do not include support service arrangement transactions disclosed in Schedule 2

The Ministry also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed on Schedule 5.

	Other Entities	
	2003	2002
Expenses - Incurred by others		
Accommodation	\$ 1,473	\$ 405
Legal services	198	224
	<u>\$ 1,671</u>	<u>\$ 629</u>

^(a) During the year there was a transfer of land from the Department of Sustainable Resource Development at zero cost.

^(b) Debt and accrued interest on debt.

MINISTRY OF SENIORS
ALLOCATED COSTS
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

Program	2003										2002	
	Expenses ⁽¹⁾	Debt Servicing Costs ⁽¹⁾	Grants in Kind ⁽¹⁾	Expenses - Incurred by Others			Valuation Adjustments					Total Expenses
				Accommodation costs	Legal services	Recoveries	Losses/ Vacation Pay	Doubtful Accounts				
Provide financial support and information services to seniors	\$ 187,820	\$ -	\$ -	\$ 892	\$ 31	\$ -	\$ (20)	\$ 29	\$ 188,752	\$ 174,973		
Support provision and management of seniors, family and special purpose housing	107,377	45,117	21,552	562	151	(20)	71	7	174,817	176,803		
Provide planning and policy development for seniors and housing	822	-	-	4	-	-	3	-	829	761		
Ministry support services	3,138	-	-	15	16	-	43	-	3,212	2,963		
	\$ 299,157	\$ 45,117	\$ 21,552	\$ 1,473	\$ 198	\$ (20)	\$ 97	\$ 36	\$ 367,610	\$ 355,500		

⁽¹⁾ Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

Department of Seniors

Financial Statements

March 31, 2003

**DEPARTMENT OF SENIORS
FINANCIAL STATEMENTS
MARCH 31, 2003**

Auditor's Report

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AUDITOR'S REPORT

To the Members of the Legislative Assembly

I have audited the statement of financial position of the Department of Seniors as at March 31, 2003 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Department's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly the financial position of the Department as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Edmonton, Alberta
May 23, 2003

A handwritten signature in dark blue ink, reading 'Fred J. Duncan'. To the right of the signature, the text 'FCA Auditor General' is printed in a serif font.

FCA
Auditor General

DEPARTMENT OF SENIORS
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2003		2002
	Budget	Actual	Actual
	(Schedule 3)		
Revenues (Schedule 1)			
Transfers from the Government of Canada	\$ 9,800	\$ 18,794	\$ 10,689
Other revenue	5,855	7,207	7,906
	<u>15,655</u>	<u>26,001</u>	<u>18,595</u>
Expenses-Directly Incurred (Note 2b and Schedule 7)			
Voted (Schedules 2 and 4)			
Seniors services	189,660	187,820	174,530
Housing services	81,899	100,373	160,708
Ministry support services	4,035	3,960	3,701
	<u>275,594</u>	<u>292,153</u>	<u>338,939</u>
Statutory			
Valuation adjustments			
Provision for doubtful accounts	100	29	110
Provision for vacation pay	64	97	102
	<u>164</u>	<u>126</u>	<u>212</u>
	<u>275,758</u>	<u>292,279</u>	<u>339,151</u>
Loss on disposal of assets	-	42	-
Net operating results	<u>\$ (260,103)</u>	<u>\$ (266,320)</u>	<u>\$ (320,556)</u>

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2003
(thousands of dollars)

	2003	2002
Assets		
Cash	\$ 8,247	\$ -
Accounts receivable (Note 3)	17,282	11,090
Due from Alberta Social Housing Corporation	9,165	16,165
Capital assets (Note 4)	663	928
	<u>\$ 35,357</u>	<u>\$ 28,183</u>
Liabilities		
Accounts payable and accrued liabilities	\$ 25,531	\$ 12,924
Net assets		
Net assets at beginning of year	15,259	21,162
Net operating results	(266,320)	(320,556)
Net transfer from General Revenues	260,887	314,653
	<u>9,826</u>	<u>15,259</u>
Net assets at end of year	<u>\$ 35,357</u>	<u>\$ 28,183</u>

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	<u>2003</u>	<u>2002</u>
Operating transactions		
Net operating results	\$ (266,320)	\$ (320,556)
Non-cash items		
Amortization	322	359
Valuation adjustments	126	212
Loss on disposal of assets	<u>42</u>	<u>-</u>
	(265,830)	(319,985)
Increase in accounts receivable before valuation adjustments	(6,221)	(10,237)
Decrease in due from Alberta Social Housing Corporation	7,000	10,353
Increase in accounts payable and accrued liabilities before valuation adjustments	<u>12,510</u>	<u>4,935</u>
Cash used by operating transactions	<u>(252,541)</u>	<u>(314,934)</u>
Investing transactions		
Purchases of capital assets (Schedule 4)	(99)	(403)
Proceeds from disposal of capital assets	-	267
Net transfers of capital assets	<u>-</u>	<u>(249)</u>
Cash used by investing transactions	<u>(99)</u>	<u>(385)</u>
Financing transactions		
Net transfer from General Revenues	<u>260,887</u>	<u>314,653</u>
Net cash provided (used)	8,247	(666)
Cash at beginning of year	<u>-</u>	<u>666</u>
Cash at end of year	<u><u>\$ 8,247</u></u>	<u><u>\$ -</u></u>

The accompanying notes and schedules are part of these financial statements.

DEPARTMENT OF SENIORS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 1 Authority and Purpose

The Department of Seniors operates under the authority of the Government Organization Act, Chapter G-10 Revised Statutes of Alberta 2000.

The purpose of the Department is to provide services, programs and information that contribute to the well-being and independence of seniors, Albertans in need of housing supports, and other clients of the ministry.

This is done by:

- providing financial support and information services to seniors.
- supporting the management of and enabling the provision of family, special purpose, and seniors housing.
- providing planning and policy development for housing, seniors and Alberta's aging population.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate. These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments.

(a) Reporting Entity

The reporting entity is the Department of Seniors, which is part of the Ministry of Seniors and for which the Minister of Seniors is accountable. The other entity reporting to the Minister is the Alberta Social Housing Corporation. The Corporation's activities are not included in these financial statements. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry's operations for which the Minister is accountable.

DEPARTMENT OF SENIORS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

**Note 2 Summary of Significant Accounting Policies and Reporting Practices
(continued)**

(a) Reporting Entity (continued)

All departments of the Government of Alberta operate within the General Revenue Fund (the Fund). The Fund is administered by the Minister of Finance. All cash receipts of departments are deposited into the Fund and all cash disbursements made by departments are paid from the Fund. Net transfer from General Revenues is the difference between all cash receipts and all cash disbursements made.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual method of accounting. Cash received for which goods or services have not been provided by year-end is recorded as unearned revenue.

Expenses

Directly incurred

Directly incurred expenses are those costs the Department has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- amortization of capital assets.
- pension costs which comprise the cost of employer contributions for current service of employees during the year.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to vacation pay.

DEPARTMENT OF SENIORS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

**Note 2 Summary of Significant Accounting Policies and Reporting Practices
(continued)**

(b) Basis of Financial Reporting (continued)

Expenses (continued)

Incurred by others

Services contributed by other entities in support of the Department's operations are disclosed in Schedule 7.

Assets

Financial assets of the Department are limited to financial claims, such as advances to and receivables from other organizations, employees and other individuals.

Assets acquired by right are not included. Capital assets of the Department are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing new systems development is \$100,000 and the threshold for all other capital assets is \$15,000. All land is capitalized.

Donated capital assets are recorded at their fair value at the time of contribution.

When capital assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these capital assets less any nominal proceeds are recorded as grants in kind.

Liabilities

Liabilities represent all financial claims payable by the Department at the fiscal year end.

Net Assets

Net assets represent the difference between the carrying value of assets held by the Department and its liabilities.

DEPARTMENT OF SENIORS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

**Note 2 Summary of Significant Accounting Policies and Reporting Practices
(continued)**

(b) Basis of Financial Reporting (continued)

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable and accounts payable and accrued liabilities are estimated to approximate their carrying values.

Note 3 Accounts Receivable

	2003			2002
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
	(thousands of dollars)			
Management Bodies	\$ 7,140	\$ -	\$ 7,140	\$ 9,440
Canada Mortgage and Housing Corporation	9,390	-	9,390	1,176
Other receivables	825	(73)	752	474
	<u>\$ 17,355</u>	<u>\$ (73)</u>	<u>\$ 17,282</u>	<u>\$ 11,090</u>

Accounts receivable are unsecured and non-interest bearing.

DEPARTMENT OF SENIORS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 4 Capital Assets

	Estimated Useful Life (years)	2003			2002
		Cost	Accumulated Amortization (thousands of dollars)	Net Book Value	Net Book Value
Computer hardware and software	5	\$ 2,702	\$ (2,096)	\$ 606	\$ 868
Equipment	10	74	(17)	57	60
		<u>\$ 2,776</u>	<u>\$ (2,113)</u>	<u>\$ 663</u>	<u>\$ 928</u>

Note 5 Commitments

As at March 31, 2003, the Department has the following commitments:

	2003 (thousands of dollars)	2002
Agreements ^(a)	\$ 257,628	\$ 258,724
Long-term leases ^(b)	44	20
	<u>\$ 257,672</u>	<u>\$ 258,744</u>

(a) The Department has long-term agreements with non-profit organizations and providers of rent supplement units.

(b) The Department leases vehicles under operating leases that expire on various dates to 2006. The aggregate amounts payable for the unexpired terms of these leases are as follows:

	2003 (thousands of dollars)	2002
2002 - 2003	\$ -	\$ 12
2003 - 2004	24	7
2004 - 2005	15	1
2005 - 2006	5	-
	<u>\$ 44</u>	<u>\$ 20</u>

DEPARTMENT OF SENIORS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 6 Defined Benefit Plans

The Department participates in the multi-employer pension plans, Management Employees Pension Plan and Public Service Pension Plan. The Department also participates in the multi-employer Supplementary Retirement Plan for Public Service Managers. The expense for these pension plans is equivalent to the annual contributions of \$672,000 for the year ended March 31, 2003 (2002 - \$621,000).

At December 31, 2002, the Management Employees Pension Plan reported a deficiency of \$301,968,000 (2001 - surplus \$5,338,000) and the Public Service Pension Plan reported an actuarial deficiency of \$175,528,000 (2001 - actuarial surplus \$320,487,000). At December 31, 2002, the Supplementary Retirement Plan for Public Service Managers had an actuarial surplus of \$6,472,000 (2001 - actuarial deficiency \$399,000).

The Department also participates in two multi-employer Long Term Disability Income Continuance Plans. At March 31, 2003, the Bargaining Unit Plan reported an actuarial deficiency of \$14,434,000 (2002 - \$8,646,000) and the Management, Opted Out and Excluded Plan an actuarial deficiency of \$3,053,000 (2002 - \$2,656,000). The expense for these two plans is limited to employer's annual contributions for the year.

Note 7 Rental Properties - Contributions to and Recoveries from Management Bodies

The Department makes contributions to management bodies that have recorded expenses in excess of revenues and recovers amounts from management bodies that have revenues in excess of recorded expenses. Management bodies do not record expenses for interest on long-term debt and amortization of managed properties. These costs are incurred and recorded by Alberta Social Housing Corporation. Management bodies are permitted to retain funds in a reserve account in accordance with Ministry guidelines. Amounts in the reserve account can be used for future operating needs, or as instructed by the Ministry.

Information on the revenues and recorded expenses of management bodies is disclosed so as to provide the reader with an understanding of the scope of the housing services being provided by the Department through the management bodies.

DEPARTMENT OF SENIORS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 7 Rental Properties - Contributions to and Recoveries from Management Bodies (continued)

The gross revenues and expenses for the social housing projects, managed by management bodies, are as follows:

	2003	2002
	(thousands of dollars)	(thousands of dollars)
Revenues	\$ 114,911	\$ 101,161
Expenses	114,530	96,016
Net operating results	381	5,145
Less amounts retained in the year	7,948	7,754
Net results	<u>\$ (7,567)</u>	<u>\$ (2,609)</u>

The above results are recorded on the statement of operations for the year as follows:

	2003	2002
	(thousands of dollars)	(thousands of dollars)
Recoveries from management bodies	\$ 5,740	\$ 7,581
Refunds of expenses - management bodies	339	-
Grants to management bodies	(13,646)	(10,190)
Net results	<u>\$ (7,567)</u>	<u>\$ (2,609)</u>

Note 8 Subsequent Events

Pursuant to an Order in Council (OC123/2003) approved on March 27, 2003 the responsibility for the Office of the Public Guardian and the Shelters for Homeless Adults program was transferred from the Ministry of Human Resources and Employment to the Ministry of Seniors effective April 1, 2003.

Note 9 Comparative Figures

Certain 2002 figures have been reclassified to conform to 2003 presentation.

Note 10 Approval of Financial Statements

The financial statements were approved by the Senior Financial Officer and the Deputy Minister.

DEPARTMENT OF SENIORS
REVENUES
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2003		2002
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Transfers from the Government of Canada			
Recoveries from Canada Mortgage and Housing Corporation	<u>\$ 9,800</u>	<u>\$ 18,794</u>	<u>\$ 10,689</u>
Other revenue			
Recoveries from management bodies	5,720	5,740	7,581
Refunds of expenses	135	1,454	206
Recoveries from non-profit programs	<u>-</u>	<u>13</u>	<u>119</u>
	<u>5,855</u>	<u>7,207</u>	<u>7,906</u>
	<u><u>\$ 15,655</u></u>	<u><u>\$ 26,001</u></u>	<u><u>\$ 18,595</u></u>

DEPARTMENT OF SENIORS
EXPENSES - DIRECTLY INCURRED DETAILED BY OBJECT
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2003		2002
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Voted			
Salaries, wages and employee benefits	\$ 13,383	\$ 13,053	\$ 12,028
Supplies and services	5,561	6,278	5,289
Supplies and services from support service arrangements with related parties ^(a)	274	274	400
Grants	256,810	272,987	322,112
Other	64	68	67
Amortization of capital assets	331	322	359
Total voted expenses before recoveries	<u>276,423</u>	<u>292,982</u>	<u>340,255</u>
Less: Recovery from Support Service arrangements with Related Parties ^(b)	<u>(829)</u>	<u>(829)</u>	<u>(1,316)</u>
	<u>\$ 275,594</u>	<u>\$ 292,153</u>	<u>\$ 338,939</u>
Statutory			
Valuation adjustments			
Provision for doubtful accounts	\$ 100	\$ 29	\$ 110
Provision for vacation pay	<u>64</u>	<u>97</u>	<u>102</u>
	<u>\$ 164</u>	<u>\$ 126</u>	<u>\$ 212</u>

^(a) The Department receives financial and administrative services from the Department of Community Development.

^(b) The Department provides information technology services to the Department of Community Development. Costs incurred by the Department for these services are recovered from the Department of Community Development.

DEPARTMENT OF SENIORS
BUDGET
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2002-03		
	Estimates	Authorized Supplementary ^(a)	Authorized Budget
Revenues			
Transfers from the Government of Canada	\$ 9,800	\$ -	\$ 9,800
Other revenue	5,855	-	5,855
	<u>15,655</u>	<u>-</u>	<u>15,655</u>
Expenses - Directly Incurred			
Voted Expenses			
Ministry support services	4,035	-	4,035
Seniors services	189,660	-	189,660
Housing services	81,899	17,000	98,899
	<u>275,594</u>	<u>17,000</u>	<u>292,594</u>
Statutory Expenses			
Valuation adjustments			
Provision for doubtful accounts	100	-	100
Provision for vacation pay	64	-	64
	<u>164</u>	<u>-</u>	<u>164</u>
	<u>275,758</u>	<u>17,000</u>	<u>292,758</u>
Loss on disposal of assets	<u>-</u>	<u>-</u>	<u>-</u>
Net operating results	<u>\$ (260,103)</u>	<u>\$ (17,000)</u>	<u>\$ (277,103)</u>
Capital Investment	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 60</u>

^(a) Supplementary estimates were approved on March 10, 2003.

DEPARTMENT OF SENIORS
COMPARISON OF EXPENSES
DIRECTLY INCURRED AND CAPITAL INVESTMENTS
BY ELEMENT TO AUTHORIZED BUDGET
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

		2002-03				
		Authorized Supple- mentary ^(a)	Authorized Budget	Actuals ^(b)	Unexpended (Over - Expended)	
Estimates						
Voted Expenses and Capital Investment						
MINISTRY SUPPORT SERVICES						
1.0.1	Minister's Office	\$ 331	\$ -	\$ 331	\$ 329	\$ 2
1.0.2	Deputy Minister's Office	337	-	337	335	2
1.0.3	Communications	270	-	270	269	1
1.0.4	Strategic Corporate Services	541	-	541	538	3
1.0.5	Finance and Administration					
	- Operating Expense	1,627	-	1,627	1,667	(40)
1.0.6	Strategic Planning and Policy	929	-	929	822	107
		4,035	-	4,035	3,960	75
SENIORS SERVICES						
2.1	Management and Operations					
2.1.1	Program Support	237	-	237	208	29
2.1.2	Alberta Seniors Benefit					
	Program Delivery					
	- Operating Expense	5,025	-	5,025	5,274	(249)
	- Capital Investment	60	-	60	99	(39)
2.1.3	Seniors Advisory Council	248	-	248	240	8
2.1.4	Client and Information Services	1,612	-	1,612	1,926	(314)
2.1.5	Special Needs Assistance					
	Program Delivery	1,053	-	1,053	1,062	(9)
	Total Sub-Program	8,235	-	8,235	8,809	(574)
2.2	Income Support for Seniors					
2.2.1	Alberta Seniors Benefit	154,133	-	154,133	155,062	(929)
2.2.2	Seniors Special Project Grants	252	-	252	398	(146)
2.2.3	Special Needs Assistance Grants	27,100	-	27,100	23,650	3,450
	Total Sub-Program	181,485	-	181,485	179,110	2,375
		189,720	-	189,720	187,919	1,801

DEPARTMENT OF SENIORS
COMPARISON OF EXPENSES
DIRECTLY INCURRED AND CAPITAL INVESTMENTS
BY ELEMENT TO AUTHORIZED BUDGET
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

		2002-03			
		Authorized Supple- mentary ^(a)	Authorized Budget	Actuals ^(b)	Unexpended (Over - Expended)
Estimates					
Voted Expenses and Capital Investment (continued)					
HOUSING SERVICES					
3.1	Management and Operations				
3.1.1	Program Support	2,424	-	2,424	2,421 3
3.1.2	Housing Innovation and Policy	1,182	-	1,182	1,170 12
3.1.3	Major Housing Initiatives and Program Delivery	2,968	-	2,968	2,961 7
	Total Sub-program	6,574	-	6,574	6,552 22
3.2	Seniors Housing Operating Grants				
3.2.1	Lodge Assistance Grants	14,557	-	14,557	14,416 141
3.2.2	Support to Seniors Housing Providers	1,150	-	1,150	2,266 (1,116)
	Total Sub-program	15,707	-	15,707	16,682 (975)
3.3	Social Housing Operating Grants				
3.3.1	Support to Community Housing Providers	13,951	-	13,951	14,158 (207)
3.3.2	Rent Supplement	15,017	-	15,017	15,041 (24)
	Total Sub-program	28,968	-	28,968	29,199 (231)
3.4	Housing Development Capital Grants				
3.4.1	Seniors Supportive Housing Incentive Grants	1,000	-	1,000	2,255 (1,255)
3.4.2	Home Adaptation Program Grants	1,270	-	1,270	919 351
3.4.3	Affordable Housing Agreement	-	17,000	17,000	17,000 -
	Total Sub-program	2,270	17,000	19,270	20,174 (904)
3.5	Other Housing Services Grants				
3.5.1	Special Needs Housing Grants	4,730	-	4,730	4,676 54
3.5.2	Homelessness Initiatives	3,000	-	3,000	3,140 (140)
3.5.3	Other Housing Grants	410	-	410	410 -
3.5.4	Assistance to Alberta Social Housing Corporation	20,240	-	20,240	19,540 700
	Total Sub-program	28,380	-	28,380	27,766 614
		81,899	17,000	98,899	100,373 (1,474)
Total Voted Expenses		\$ 275,654	\$ 17,000	\$ 292,654	\$ 292,252 \$ 402

DEPARTMENT OF SENIORS
COMPARISON OF EXPENSES
DIRECTLY INCURRED AND CAPITAL INVESTMENTS
BY ELEMENT TO AUTHORIZED BUDGET
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2002-03				
	Authorized Supple- mentary ^(a) Estimates	Authorized Budget	Actuals ^(b)	Unexpended (Over - Expended)	
Voted Expenses and Capital Investment (continued)					
Program operating expense	\$ 275,594	\$ 17,000	\$ 292,594	\$ 292,153	\$ 441
Program capital investment	60	-	60	99	(39)
Total Voted Expenses	<u>\$ 275,654</u>	<u>\$ 17,000</u>	<u>\$ 292,654</u>	<u>\$ 292,252</u>	<u>\$ 402</u>
Statutory Expenses					
Valuation Adjustments and Other					
Provisions	<u>\$ 164</u>	<u>\$ -</u>	<u>\$ 164</u>	<u>\$ 126</u>	<u>\$ 38</u>

^(a) Supplementary estimate was approved on March 10, 2003.

^(b) Includes achievement bonus amounting to \$236

DEPARTMENT OF SENIORS
SALARY AND BENEFITS
FOR THE YEAR ENDED MARCH 31, 2003

	2003			2002
	Salary ⁽¹⁾	Benefits and Allowances ⁽²⁾	Total	Total
Senior officials:				
Deputy Minister ^{(3) (4)}	\$ 176,573	\$ 34,571	\$ 211,144	\$ 203,266
Executives:				
Assistant Deputy Minister, Housing Services ^{(4) (5)}	122,364	72,238	194,602	156,340
Assistant Deputy Minister, Seniors Services ^{(4) (5)}	127,605	28,177	155,782	132,103
Executive Director, Strategic Corporate Services	117,201	24,939	142,140	127,755
Executive Director, Strategic Planning and Policy ⁽⁶⁾	96,343	24,043	120,386	117,985

Prepared in accordance with Treasury Board Directive 12/98.

Total salary and benefits relating to a position are disclosed.

⁽¹⁾ Salary includes regular base pay, bonuses, overtime and lump sum payments.

⁽²⁾ Benefits and allowances include the government's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, short and long term disability plans, WCB premiums, professional memberships and tuition fees.

⁽³⁾ Automobile provided, no dollar amount included in benefits and allowances figures.

⁽⁴⁾ Benefits and allowances include vacation payments for the Deputy Minister \$10,181, for the Assistant Deputy Minister, Housing Services \$39,467, and for the Assistant Deputy Minister, Seniors Services \$4,337.

⁽⁵⁾ The position was occupied by two individuals during the year.

⁽⁶⁾ The position was occupied for ten months during the year.

DEPARTMENT OF SENIORS
RELATED PARTY TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements. Related parties also include management in the Department.

The Department and its employees paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this Schedule.

The Department receives services under contracts managed by the Ministry of Government Services (ACSC). Any commitments under these contracts are reported by the Ministry of Government Services (ACSC).

The Department had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2003	2002	2003	2002
Expenses - Directly Incurred				
Grants	\$ 19,540	\$ 69,272	\$ -	\$ -
Other services	-	-	2,147	1,844
	<u>\$ 19,540</u>	<u>\$ 69,272</u>	<u>\$ 2,147</u>	<u>\$ 1,844</u>
Capital assets transferred	<u>\$ -</u>	<u>\$ (267)</u>	<u>\$ -</u>	<u>\$ 249</u>
Accounts receivable from	<u>\$ 9,165</u>	<u>\$ 16,165</u>	<u>\$ -</u>	<u>\$ -</u>

The above transactions do not include support service arrangement transactions disclosed in Schedule 2.

The Department also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 7.

	Entities in the Ministry		Other Entities	
	2003	2002	2003	2002
Recoveries				
Services provided	<u>\$ 1,344</u>	<u>\$ 861</u>	<u>\$ -</u>	<u>\$ -</u>
Expenses - Incurred by others				
Accommodation	\$ -	\$ -	\$ 1,387	\$ 387
Legal services	-	-	176	181
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,563</u>	<u>\$ 568</u>

DEPARTMENT OF SENIORS
ALLOCATED COSTS
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

Schedule 7

Program	Expenses ⁽¹⁾	2003					2002	
		Expenses - Incurred by others			Valuation Adjustments		Total	Expenses
		Services Provided	Accommodation Costs	Legal Services	Vacation Pay	Doubtful Accounts		
Seniors Services	\$ 187,820	\$ -	\$ 892	\$ 31	\$ (17)	\$ 29	\$ 188,755	\$ 174,973
Housing Services	100,373	(1,044)	476	129	71	-	\$ 100,005	160,180
Ministry Support Services	3,960	(300)	19	16	43	-	\$ 3,738	3,705
	<u>\$ 292,153</u>	<u>\$ (1,344)</u>	<u>\$ 1,387</u>	<u>\$ 176</u>	<u>\$ 97</u>	<u>\$ 29</u>	<u>\$ 292,498</u>	<u>\$ 338,858</u>

⁽¹⁾ Expenses - Directly Incurred as per Statement of Operations, excluding valuation adjustments.

Alberta Social Housing Corporation

Financial Statements

March 31, 2003

**ALBERTA SOCIAL HOUSING CORPORATION
FINANCIAL STATEMENTS
MARCH 31, 2003**

Auditor's Report

Statement of Operations

Statement of Financial Position

Statement of Changes in Financial Position

Notes to the Financial Statements

Schedule 1 Revenues

Schedule 2 Expenses - Directly Incurred Detailed by Object

Schedule 3 Budget

Schedule 4 Related Party Transactions

Schedule 5 Allocated Costs

AUDITOR'S REPORT

To the Minister of Seniors

I have audited the statement of financial position of the Alberta Social Housing Corporation as at March 31, 2003 and the statements of operations and changes in financial position for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

A handwritten signature in dark ink, appearing to read 'Fred J. Duncan'.

FCA
Auditor General

Edmonton, Alberta
May 23, 2003

ALBERTA SOCIAL HOUSING CORPORATION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2003		2002
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Schedule 3)		
Revenues (Schedule 1)			
Seniors housing programs	\$ 25,618	\$ 31,004	\$ 31,190
Special purpose programs	31,029	31,927	32,892
Other asset administration	55	3,776	1,092
Transfers from Department of Seniors	20,240	19,540	69,272
	<u>76,942</u>	<u>86,247</u>	<u>134,446</u>
Expenses - Directly incurred (Note 2b, Schedules 2 and 5)			
Seniors housing programs	16,049	16,395	16,482
Special purpose programs	10,674	9,704	10,863
Other asset administration	360	445	335
Grants in kind	21,712	21,552	9,123
Debt servicing costs	44,943	45,117	49,448
	<u>93,738</u>	<u>93,213</u>	<u>86,251</u>
Valuation adjustments			
Provision for (recovery of) losses on:			
Capital assets	-	129	(61)
Guarantees, indemnities and mortgages	297	(149)	(433)
Doubtful accounts	-	7	1
	<u>297</u>	<u>(13)</u>	<u>(493)</u>
	<u>94,035</u>	<u>93,200</u>	<u>85,758</u>
Gain on disposal of capital assets	<u>(12,636)</u>	<u>(7,499)</u>	<u>(46)</u>
Net operating results	<u>\$ (4,457)</u>	<u>\$ 546</u>	<u>\$ 48,734</u>

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2003
(thousands of dollars)

	<u>2003</u>	<u>2002</u>
Assets		
Cash (Note 3)	\$ 27,523	\$ 19,929
Accounts receivable (Note 4)	219	987
Loans and advances (Note 5)	20,479	25,280
Deferred financing charges	1,911	2,084
Capital assets (Note 6)	<u>808,714</u>	<u>840,463</u>
	<u>\$ 858,846</u>	<u>\$ 888,743</u>
Liabilities		
Accrued interest payable	10,405	10,812
Accounts payable and accrued liabilities	1,879	4,097
Due to Department of Seniors	9,165	16,165
Allowance for losses on guarantees and indemnities (Note 7)	644	748
Advance from Alberta Finance (Note 8)	35,160	35,635
Long-term debt (Note 9)	<u>494,459</u>	<u>514,698</u>
	<u>551,712</u>	<u>582,155</u>
Equity		
At beginning of year	\$ 306,588	\$ 257,854
Net operating results	<u>546</u>	<u>48,734</u>
At end of year	<u>307,134</u>	<u>306,588</u>
	<u>\$ 858,846</u>	<u>\$ 888,743</u>

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2003	2002
Operating transactions		
Net operating results	\$ 546	\$ 48,734
Non-cash items		
Amortization of capital assets (Schedule 2)	23,674	23,889
Amortization of deferred financing charges	173	240
Grants in kind	21,552	9,123
Valuation adjustments	(13)	(493)
Gain on disposal of capital assets	(7,499)	(46)
	<u>38,433</u>	<u>81,447</u>
Decrease in accounts receivable before valuation adjustments	761	12,395
Decrease in accrued interest payable	(407)	(972)
Decrease in accounts payable and accrued liabilities before valuation adjustments	(2,190)	(4,036)
Decrease in due to Department of Seniors	(7,000)	(10,353)
	<u>29,597</u>	<u>78,481</u>
Cash provided by operating transactions		
Investing transactions		
Repayments of loans and advances	4,818	4,962
Proceeds from disposal of capital assets	73	972
Purchase of capital assets	(56)	(362)
Transfer of assets from Department of Infrastructure (Schedule 1)	-	(380)
Contributions in kind (Schedule 1)	(6,124)	(5,892)
	<u>(1,289)</u>	<u>(700)</u>
Cash used by investing activities		
Financing transactions		
Repayment of advance from Alberta Finance	(475)	(4,550)
Repayment of long term debt	(20,239)	(61,632)
	<u>(20,714)</u>	<u>(66,182)</u>
Cash used by financing activities		
Net cash provided	7,594	11,599
Cash at beginning of year	19,929	8,330
	<u>\$ 27,523</u>	<u>\$ 19,929</u>
Cash at end of year		

The accompanying notes and schedules are part of these financial statements.

ALBERTA SOCIAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 1 Authority and Purpose

The Alberta Social Housing Corporation (the “Corporation”) operates under the authority of the Alberta Housing Act, Chapter A-25, Revised Statutes of Alberta 2000.

The Corporation’s primary purpose is to facilitate the provision of affordable housing options, through housing providers, to low-income families and individuals, seniors, and those with special needs. The Corporation owns and administers the Crown’s portfolio of housing assets and manages provincial debts and agreements associated with those assets. This includes administering the sale of provincially owned properties no longer efficient or effective for social housing programs.

The Corporation also oversees the provincial commitments and entitlements remaining from discontinued business activities such as mortgages and loan guarantees, and directly operates and acts as the landlord for a small portion of units classified as “rural housing”.

The Corporation is a crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 Summary of Significant Accounting Policies and Reporting Practices

The recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants are the primary source for the disclosed basis of accounting. Recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants, other authoritative pronouncements, accounting literature, and published financial statements relating to either the public sector or analogous situations in the private sector are used to supplement the recommendations of the Public Sector Accounting Board where it is considered appropriate. These financial statements are prepared in accordance with the following accounting policies that have been established by government for all departments.

(a) Reporting Entity

The reporting entity is the Alberta Social Housing Corporation, which is part of the Ministry of Seniors and for which the Minister of Seniors is accountable. The Ministry Annual Report provides a more comprehensive accounting of the financial position and results of the Ministry’s operations for which the Minister is accountable.

ALBERTA SOCIAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

**Note 2 Summary of Significant Accounting Policies and Reporting Practices
(continued)**

(b) Basis of Financial Reporting

Revenues

All revenues are recorded on the accrual method of accounting with the exception of interest on Rural and Native mortgages that are classified as non-accrual. Rural and Native mortgages are classified as non-accrual when payments are 60 days in arrears. Interest on non-accrual loans is recorded on a cash basis.

Internal Government transfers

Internal government transfers are transfers between entities within the government reporting entity where the entity making the transfer does not receive any goods or services directly in return.

Expenses

Directly incurred

Directly incurred expenses are those costs the Corporation has primary responsibility and accountability for, as reflected in the Government's budget documents.

In addition to program operating expenses like salaries, supplies, etc., directly incurred expenses also include:

- amortization of capital assets.
- debt servicing costs.
- valuation adjustments which include changes in the valuation allowances used to reflect financial assets at their net recoverable or other appropriate value. Valuation adjustments also represent the change in management's estimate of future payments arising from obligations relating to guarantees and indemnities.

Incurred by others

Services contributed by other entities in support of the Corporation's operations are disclosed in schedule 5.

ALBERTA SOCIAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

**Note 2 Summary of Significant Accounting Policies and Reporting Practices
(continued)**

(b) Basis of Financial Reporting (continued)

Assets

Cash and accounts receivable

Financial assets of the Corporation are limited to cash and financial claims such as advances to and receivables from other organizations and other individuals.

Loans and advances

Loan and advances include mortgages that are reported at cost less provisions for losses. Cost includes amounts advanced, accrued interest, and other charges, less repayments and subsidies.

Capital assets

Assets acquired by right are not included. Buildings, contents and leasehold improvements of the Corporation are recorded at historical cost and amortized on a straight-line basis over the estimated useful lives of the assets. The threshold for capitalizing capital assets is \$5,000. All land and work in progress are capitalized at cost and not amortized.

Donated capital assets are recorded at their fair value at the time of contribution.

When capital assets are gifted or sold for a nominal sum to parties external to the government reporting entity, the fair values of these physical assets less any nominal proceeds are recorded as grants in kind.

Deferred charges

Deferred financing charges on debt financing are amortized over the life of the debt on a straight-line basis.

ALBERTA SOCIAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

**Note 2 Summary of Significant Accounting Policies and Reporting Practices
(continued)**

(b) Basis of Financial Reporting (continued)

Liabilities

Liabilities represent all financial claims payable/provided for by the Corporation at fiscal year end.

Equity

Equity represents the difference between the carrying value of assets held by the Corporation and its liabilities.

Measurement Uncertainty

Measurement uncertainty exists when there is a significant variance between the amount recognized in the financial statements and another reasonably possible amount. The allowance for losses on land (Note 6), recorded as \$1,690,000 is subject to measurement uncertainty. Allowance for losses on guarantees and indemnities (Note 7), recorded as \$644,000 in these financial statements, is also subject to measurement uncertainty.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of accounts receivable, accrued interest payable, accounts payable and accrued liabilities, due to Department of Seniors and advance from Alberta Finance are estimated to approximate their carrying values. Fair values of loans and advances are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timelines or cost to estimate the fair value with sufficient reliability.

ALBERTA SOCIAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 3 Cash

Cash consists of deposits in the Consolidated Cash Investment Trust Fund (CCITF) of the Province of Alberta. CCITF is being managed with the objective of providing competitive interest income to depositors while maintaining maximum security and liquidity of depositors' capital. The portfolio is comprised of high quality short-term and mid-term fixed income securities with a maximum term to maturity of three years. Interest is earned on the Corporation's daily cash balance at the average rate of CCITF's earnings, which varies depending on prevailing market interest rates. Due to the short-term nature of these deposits the carrying value approximates fair value.

Note 4 Accounts Receivable

	2003			2002
	Gross Amount	Allowance for Doubtful Accounts	Net Realizable Value	Net Realizable Value
	(thousands of dollars)			
Accounts Receivable	\$ 302	\$ (93)	\$ 209	\$ 177
Sales Receivable	10	-	10	810
	<u>\$ 312</u>	<u>\$ (93)</u>	<u>\$ 219</u>	<u>\$ 987</u>

Accounts receivable are unsecured and non-interest bearing.

ALBERTA SOCIAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 5 Loans and Advances

	2003				2002
	Accrual	Non-Accrual	Allowance for losses	Net Realizable Value	Net Realizable Value
	(thousands of dollars)				
Rural and Native ^(a)	\$ 18,912	\$ 1,402	\$ (23)	\$ 20,291	\$ 24,503
Mortgages held for sale	-	-	-	-	513
Other receivables ^(b)	188	-	-	188	264
	<u>\$ 19,100</u>	<u>\$ 1,402</u>	<u>\$ (23)</u>	<u>\$ 20,479</u>	<u>\$ 25,280</u>

^(a) These mortgages are provided under the Rural and Native Housing program with payments based on an amortization period of 25 years and five-year interest renewal terms.

^(b) Financial agreements with First Nations and individuals under the REHP program.

Note 6 Capital Assets

		2003			2002	
	Estimated Useful Life (years)	Cost	Accumulated Amortization	Allowance for Losses	Net Book Value	Net Book Value
			(thousands of dollars)			
<u>Seniors Housing</u> ^(a)						
Self contained units	50	\$ 673,224	\$ (243,967)	\$ -	\$ 429,257	\$ 440,232
Lodges	50	164,634	(45,954)	-	118,680	126,724
<u>Special Purpose Housing</u> ^(a)						
Community housing	40 to 50	368,148	(139,145)	-	229,003	240,286
Rural and native units	20 to 25	18,852	(8,170)	-	10,682	11,376
Special needs housing	50	12,225	(3,601)	-	8,624	8,879
Rural mobile homes	10	1,306	(989)	-	317	550
		1,238,389	(441,826)	-	796,563	828,047
Land		13,841	-	(1,690)	12,151	12,416
Total		\$1,252,230	\$ (441,826)	\$ (1,690)	\$ 808,714	\$ 840,463

^(a) Rental properties, primarily managed by non-profit management bodies and agencies.

ALBERTA SOCIAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 7 Guarantees and Indemnities

The Corporation has outstanding guarantees that were issued on the sale of certain of its mortgages whereby the Corporation will reimburse mortgagees for any losses that may occur on default by mortgagors. Any claims for losses by the mortgagees will be reduced by the amounts realized from the sale of the underlying properties.

Guaranteed amounts, the last of which was guaranteed on March 30, 1994, are as follows:

	<u>2003</u>	<u>2002</u>
	(thousands of dollars)	(thousands of dollars)
Mortgages, on single family properties, guaranteed to 2015	<u>\$ 39</u>	<u>\$ 186</u>
Mortgages, on multi-unit rental properties and land, guaranteed to:		
2003	-	1,973
2004	1,971	2,045
2007	7,023	31,775
2008	662	686
2009	284	330
2011	35,579	36,983
2018	<u>935</u>	<u>1,244</u>
	<u>46,454</u>	<u>75,036</u>
	<u><u>\$ 46,493</u></u>	<u><u>\$ 75,222</u></u>

Under the former mobile home loan insurance program, the Corporation has agreed to indemnify losses on mobile home loans issued by financial institutions. The outstanding loans as at March 31, 2003 amount to \$3,776,000 (2002 - \$5,478,000). This program was terminated effective October 1, 1993. However, the Corporation has an ongoing commitment on the insurance policies remaining in force.

An allowance for losses has been made on these guarantees and indemnities in the amount of \$644,000 (2002 - \$748,000).

ALBERTA SOCIAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 8 Advance from Alberta Finance

The advance is interest free and is repayable on demand.

Note 9 Long-Term Debt

The Corporation's long-term debt and exposure to interest rate risk is summarized as follows:

	2003	2002
	(thousands of dollars)	(thousands of dollars)
Debentures payable:		
Canada Mortgage and Housing Corporation ^(a)	\$ 81,651	\$ 82,523
Alberta Heritage Savings Trust Fund ^(b)	100,038	104,622
Note payable to Alberta Finance ^(c)	312,770	327,553
	<u>\$ 494,459</u>	<u>\$ 514,698</u>

^(a) maturing 2023 to 2030, with a weighted average effective rate of 9.62%.

^(b) maturing June 2011 to January 2012 with a weighted average effective rate of 17.40%.

^(c) maturing September 16, 2016, with an effective rate of 5.93%.

The Province of Alberta guarantees the repayment of principal and interest on all borrowings.

The debentures, including interest thereon, are repayable in equal annual or semi-annual instalments and the note payable is repayable in equal semi-annual instalments.

Approximate aggregate repayments of principal in each of the next five years are:

	(thousands of dollars)
2003-2004	\$ 22,007
2004-2005	23,975
2005-2006	26,170
2006-2007	28,626
2007-2008	31,381
thereafter	362,300
Total	<u>\$ 494,459</u>

ALBERTA SOCIAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 9 Long-Term Debt (continued)

Long-term debt has a fair value of \$115,431,000 for Canada Mortgage and Housing Corporation debentures, \$158,018,000 for Alberta Heritage Savings and Trust Fund debentures and \$327,273,000 for note payable to Alberta Finance. Fair values for debt are based on the Province of Alberta's current borrowing rates, which are available to the Corporation for debt with similar terms and maturities.

Note 10 Program Recoveries

Cost-sharing agreements provide for a contribution by Canada Mortgage and Housing Corporation towards the capital costs, subsidies on rental properties, and mortgages that are recorded by the Corporation and for certain administration and net operating results on approved social housing program projects that are recorded by the Department of Seniors.

Note 11 Salary and Benefits

The Corporation has no salary or benefits to disclose under Treasury Board Directive 12/98 because:

- (a) The Corporation has no employees. Staff of the Department of Seniors administer the Corporation. Disclosure of information on their salaries and benefits is included in the financial statements of the Department of Seniors.
- (b) The Corporation did not pay honoraria to its Board members.

Note 12 Commitments

The Corporation leases land under various leases for the purpose of providing social housing. The aggregate amounts payable for the unexpired terms of these leases are:

	2003	2002
	(thousands of dollars)	
2002 - 2003	\$ -	\$ 1,347
2003 - 2004	1,347	1,347
2004 - 2005	1,347	1,347
2005 - 2006	1,347	1,347
2006 - 2007	1,347	1,347
2007 - 2008	1,347	1,347
thereafter	41,335	41,335
	<u>\$ 48,070</u>	<u>\$ 49,417</u>

ALBERTA SOCIAL HOUSING CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2003

Note 13 Contingencies

At March 31, 2003 the Corporation is a defendant in eight legal claims (2002 - six legal claims). These claims have specified amounts totaling \$3,352,000 (2002 - six claims with a specified amount of \$1,022,000). In six of eight legal claims the Corporation has been jointly named with other entities. Two claims amounting to \$1,975,000 (2002 - two claims amounting to \$183,000) are covered by the Alberta Risk Management fund.

The resulting loss, if any, from these claims cannot be determined.

Note 14 Comparative Figures

Certain 2002 figures have been reclassified to conform to 2003 presentation.

Note 15 Approval of Financial Statements

The financial statements have been approved by the Senior Financial Officer of the Department of Seniors and the President of Alberta Social Housing Corporation.

ALBERTA SOCIAL HOUSING CORPORATION
REVENUES
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2003		2002
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Internal Government Transfers			
Transfer from Department of Seniors	\$ 20,240	\$19,540	\$ 69,272
Transfers from the Government of Canada			
Recoveries from Canada Mortgage and Housing Corporation (Note 10)	55,072	54,642	53,726
Investment income			
Bank and Other	200	820	936
Mortgages	709	681	956
	909	1,501	1,892
Other revenue			
Miscellaneous	121	3,767	1,249
Contributions in kind	-	6,124	5,892
Transfers from Department of Infrastructure	-	-	380
Rental Properties	600	672	476
Refunds of expenses	-	1	1,559
	721	10,564	9,556
	<u>\$ 76,942</u>	<u>\$ 86,247</u>	<u>\$ 134,446</u>

ALBERTA SOCIAL HOUSING CORPORATION
EXPENSES - DIRECTLY INCURRED DETAILED BY OBJECT
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

Expenses	2003		2002
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Debt servicing costs	\$ 44,943	\$ 45,117	\$ 49,448
Amortization of capital assets	23,818	23,674	23,889
Grants	22,737	22,282	10,801
Supplies and services	<u>2,240</u>	<u>2,140</u>	<u>2,113</u>
	<u>\$ 93,738</u>	<u>\$ 93,213</u>	<u>\$ 86,251</u>
Valuation adjustments			
Provision for (recovery of) losses on:			
Capital assets	\$ -	\$ 129	\$ (61)
Guarantees, indemnities and mortgages	297	(149)	(433)
Doubtful accounts	<u>-</u>	<u>7</u>	<u>1</u>
	<u>\$ 297</u>	<u>\$ (13)</u>	<u>\$ (493)</u>

ALBERTA SOCIAL HOUSING CORPORATION
BUDGET
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

	2002-03		
	Estimates	Treasury Board Approvals	Authorized Budget
Revenues			
Internal Government transfer	\$ 20,240	\$ -	\$ 20,240
Transfers from the Government of Canada	55,072	-	55,072
Investment Income	909	-	909
Other revenue	721	-	721
	<u>76,942</u>	<u>-</u>	<u>76,942</u>
Expenses			
Seniors housing programs	16,049	-	16,049
Special purpose programs	10,674	-	10,674
Other asset administration	360	-	360
Grants in kind	21,712	-	21,712
Debt servicing costs	44,943	-	44,943
	<u>93,738</u>	<u>-</u>	<u>93,738</u>
Valuation adjustments			
Provision for (recovery of) losses on:			
Capital assets	-	-	-
Guarantees, indemnities, and mortgages	297	-	297
Doubtful accounts	-	-	-
	<u>297</u>	<u>-</u>	<u>297</u>
Total expenses	<u>94,035</u>	<u>-</u>	<u>94,035</u>
Gain on disposal of capital assets	(12,636)	-	(12,636)
Net operating results	<u>\$ (4,457)</u>	<u>\$ -</u>	<u>\$ (4,457)</u>
Capital investment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ALBERTA SOCIAL HOUSING CORPORATION
RELATED PARTY TRANSACTIONS
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

Schedule 4

Related parties are those entities consolidated or accounted for on a modified equity basis in the Province of Alberta's financial statements.

The Corporation paid or collected certain taxes and fees set by regulation for permits, licenses and other charges. These amounts were incurred in the normal course of business, reflect charges applicable to all users, and have been excluded from this schedule.

The Corporation had the following transactions with related parties recorded in the financial statements at the amount of consideration agreed upon between the related parties:

	Entities in the Ministry		Other Entities	
	2003	2002	2003	2002
Revenues				
Transfers from the Department of Seniors	\$ 19,540	\$ 69,272	\$ -	\$ -
Expenses - directly incurred				
Other services	\$ -	\$ -	\$ 525	\$ 521
Debt servicing costs	-	-	37,200	41,438
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,725</u>	<u>\$ 41,959</u>
Capital assets transferred ⁽¹⁾	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 380</u>
Deferred financing charges:				
Alberta Finance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,911</u>	<u>\$ 2,084</u>
Accounts payable to:				
Alberta Finance ⁽²⁾	\$ -	\$ -	\$ 348,692	\$ 363,986
Alberta Heritage Trust Fund ⁽²⁾	-	-	107,809	112,746
Department of Seniors	9,165	16,165	-	-
	<u>\$ 9,165</u>	<u>\$ 16,165</u>	<u>\$ 456,501</u>	<u>\$ 476,732</u>

The Corporation also had the following transactions with related parties for which no consideration was exchanged. The amounts for these related party transactions are estimated based on the costs incurred by the service provider to provide the service. These amounts are not recorded in the financial statements and are disclosed in Schedule 5.

	Entities in the Ministry		Other Entities	
	2003	2002	2003	2002
Expenses - incurred by others				
Salaries and wages	\$ 985	\$ 535	\$ -	\$ -
Supplies and services	262	225	-	-
Accommodation	-	-	86	18
Legal services	-	-	22	43
Other services	97	101	-	-
	<u>\$ 1,344</u>	<u>\$ 861</u>	<u>\$ 108</u>	<u>\$ 61</u>

⁽¹⁾ During the year there was a transfer of land from the Department of Sustainable Resource Development at zero cost.

⁽²⁾ Debt and accrued interest on debt

ALBERTA SOCIAL HOUSING CORPORATION
ALLOCATED COSTS
FOR THE YEAR ENDED MARCH 31, 2003
(thousands of dollars)

Schedule 5

Program	2003						2002	
	Expenses - Directly Incurred			Expenses-Incurred by Others			Valuation Adjustments	
	Program Expenses ⁽¹⁾	Debt Servicing Costs ⁽¹⁾	Grants in Kind ⁽¹⁾	Other Services	Accommodation Costs	Legal Services	Losses on/ (Recoveries) Accounts	Total Expenses
Seniors housing programs	\$ 16,395	\$ 27,241	\$ 8,534	\$ 753	\$ 48	\$ 12	\$ -	\$ 56,163
Special purpose programs	9,704	17,876	10,110	544	35	9	(21)	30,125
Other asset administration	445	-	2,908	47	3	1	1	392
	\$ 26,544	\$ 45,117	\$ 21,552	\$ 1,344	\$ 86	\$ 22	\$ (20)	\$ 86,680
								\$ 94,652

⁽¹⁾ Expenses - directly incurred as per Statement of Operations excluding valuation adjustments.

Alphabetical List Of Entities' Financial Statements In Ministry

2002-03 Annual Reports

Entities included in the consolidated government reporting entity

<i>Ministry, Department, Fund or Agency</i>	<i>Ministry Annual Report</i>
Agriculture Financial Services Corporation	Agriculture, Food and Rural Development
Alberta Alcohol and Drug Abuse Commission	Health and Wellness
Alberta Energy and Utilities Board	Energy
Alberta Foundation for the Arts	Community Development
Alberta Gaming and Liquor Commission	Gaming
Alberta Government Telephones Commission, The	Finance
Alberta Heritage Foundation for Medical Research Endowment Fund	Revenue
Alberta Heritage Savings Trust Fund	Revenue
Alberta Heritage Scholarship Fund	Revenue
Alberta Heritage Science and Engineering Research Endowment Fund	Revenue
Alberta Historical Resources Foundation, The	Community Development
Alberta Insurance Council	Finance
Alberta Municipal Financing Corporation	Finance
Alberta Pensions Administration Corporation	Finance
Alberta Petroleum Marketing Commission	Energy
Alberta Research Council Inc.	Innovation and Science
Alberta Risk Management Fund	Revenue
Alberta School Foundation Fund	Learning
Alberta Science and Research Authority	Innovation and Science
Alberta Securities Commission	Revenue
Alberta Social Housing Corporation	Seniors
Alberta Sport, Recreation, Parks and Wildlife Foundation	Community Development
Alberta Treasury Branches	Finance
ATB Investment Services Inc.	Finance
Child and Family Services Authorities:	Children's Services
Awasak Child and Family Services Authority	
Calgary Rocky View Child and Family Services Authority	
Child and Family Services Authority Region 13	
Child and Family Services Authority Region 14	
Diamond Willow Child and Family Services Authority	
Hearthstone Child and Family Services Authority	
Keystone Child and Family Services Authority	
Ma' Mowe Capital Region Child and Family Services Authority	
Metis Settlements Child and Family Services Authority	
Neeqan Awas'sak Child and Family Services Authority	
Ribstone Child and Family Services Authority	
Sakaigun Asky Child and Family Services Authority	
Sakaw-Askiy Child and Family Services Authority	
Silver Birch Child and Family Services Authority	
Southeast Alberta Child and Family Services Authority	
Sun Country Child and Family Services Authority	
West Yellowhead Child and Family Services Authority	
Windsong Child and Family Services Authority	
Credit Union Deposit Guarantee Corporation	Finance
Crop Reinsurance Fund of Alberta	Agriculture, Food and Rural Development
Department of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development
Department of Children's Services	Children's Services
Department of Community Development	Community Development
Department of Energy	Energy
Department of Finance	Finance

Entities included in the consolidated government reporting entity

<i>Ministry, Department, Fund or Agency</i>	<i>Ministry Annual Report</i>
Department of Gaming	Gaming
Department of Health and Wellness	Health and Wellness
Department of Innovation and Science	Innovation and Science
Department of Learning	Learning
Department of Revenue	Revenue
Department of Seniors	Seniors
Department of Solicitor General	Solicitor General
Department of Sustainable Resource Development	Sustainable Resource Development
Environmental Protection and Enhancement Fund	Sustainable Resource Development
Gainers Inc.	Finance
Government House Foundation, The	Community Development
Historic Resources Fund	Community Development
Human Rights, Citizenship and Multiculturalism Education Fund	Community Development
iCORE Inc.	Innovation and Science
Lottery Fund	Gaming
Ministry of Aboriginal Affairs and Northern Development ¹	Aboriginal Affairs and Northern Development
Ministry of Agriculture, Food and Rural Development	Agriculture, Food and Rural Development
Ministry of Children's Services	Children's Services
Ministry of Community Development	Community Development
Ministry of Economic Development ¹	Economic Development
Ministry of Energy	Energy
Ministry of Environment ¹	Environment
Ministry of Finance	Finance
Ministry of Executive Council ¹	Executive Council
Ministry of Gaming	Gaming
Ministry of Government Services ¹	Government Services
Ministry of Health and Wellness	Health and Wellness
Ministry of Human Resources and Employment ¹	Human Resources and Employment
Ministry of Infrastructure ¹	Infrastructure
Ministry of Innovation and Science	Innovation and Science
Ministry of International and Intergovernmental Relations ¹	International and Intergovernmental Relations
Ministry of Justice ¹	Justice
Ministry of Learning	Learning
Ministry of Municipal Affairs ¹	Municipal Affairs
Ministry of Revenue	Revenue
Ministry of Seniors	Seniors
Ministry of Solicitor General	Solicitor General
Ministry of Sustainable Resource Development	Sustainable Resource Development
Ministry of Transportation ¹	Transportation
N.A. Properties (1994) Ltd.	Finance
Natural Resources Conservation Board	Sustainable Resource Development
Persons with Developmental Disabilities Community Boards:	Community Development
Calgary Region Community Board	
Central Region Community Board	
Edmonton Region Community Board	
Michener Centre Facility Board ²	
Northeast Region Community Board	
Northwest Region Community Board	
Provincial Board	
South Region Community Board	

¹ Ministry includes only the department so separate department financial statements are not necessary.

² Dissolved July 23, 2002

Entities included in the consolidated government reporting entity

Ministry, Department, Fund or Agency

Provincial Judges and Masters in Chambers Reserve Fund
Supplementary Retirement Plan Reserve Fund
Victims of Crime Fund
Wild Rose Foundation, The

Ministry Annual Report

Finance
Finance
Solicitor General
Community Development

Entities not included in the consolidated government reporting entity

Fund or Agency

Alberta Cancer Board
Alberta Foundation for Health Research
Alberta Heritage Foundation for Medical Research
Alberta Heritage Foundation for Science and Engineering Research
Alberta Mental Health Board
Alberta Teachers' Retirement Fund Board
Improvement Districts' Trust Account
Local Authorities Pension Plan
Long-Term Disability Income Continuance Plan - Bargaining Unit
Long-Term Disability Income Continuance Plan - Management,
Opted Out and Excluded
Management Employees Pension Plan
Provincial Judges and Masters in Chambers Pension Plan
Public Post Secondary Institutions
Public Service Management (Closed Membership) Pension Plan
Public Service Pension Plan
Regional Health Authorities
School Boards
Special Areas Trust Account, The
Special Forces Pension Plan
Supplementary Retirement Plan for Provincial Judges and Masters in
Chambers
Supplementary Retirement Plan for Public Service Managers
Workers' Compensation Board

Ministry Annual Report

Health and Wellness
Innovation and Science
Innovation and Science
Innovation and Science
Health and Wellness
Learning
Municipal Affairs
Finance
Human Resources and Employment
Human Resources and Employment

Finance
Finance
Learning
Finance
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Learning
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